

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

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

 You  Spouse**Filing Status**  Single  Head of household (HOH)Check only one box.  
 Married filing jointly (even if only one had income)  Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: XXXXXXXXXXXXXXXXXXXXXXXXX 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): XXXXXXXXXXXXXXXXXXXXXXXXX**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 alienAge/Blindness You:  Were born before January 2, 1960  Are blind Spouse:  Was born before January 2, 1960  Is blind

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

<b>Income</b>	1a Total amount from Form(s) W-2, box 1 (see instructions) .....	1a 999999999999
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b Household employee wages not reported on Form(s) W-2 .....	1b 999999999999
If you did not get a Form W-2, see instructions.	c Tip income not reported on line 1a (see instructions) .....	1c 999999999999
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....	1d 999999999999
	e Taxable dependent care benefits from Form 2441, line 26 .....	1e 999999999999
	f Employer-provided adoption benefits from Form 8839, line 29 .....	1f 999999999999
	g Wages from Form 8919, line 6 .....	1g 999999999999
	h Other earned income (see instructions) XXX 99999	1h 999999999999
	i Nontaxable combat pay election (see instructions) .....	1i 999999999999
	z Add lines 1a through 1h .....	1z 999999999999
Attach Sch. B if required.	2a Tax-exempt interest .....	2b Taxable interest .....
	3a Qualified dividends .....	3b Ordinary dividends XXXXXXXX 99999999
Standard Deduction for –	4a IRA distributions .....	4b Taxable amount XXXXXXXX
• Single or Married filing separately, \$14,600	5a Pensions and annuities .....	5b Taxable amount XXXXXXXX
• Married filing jointly or Qualifying surviving spouse, \$29,200	6a Soc. sec. ben. XXXXX .....	6b Taxable amount XXXXXXXX
• Head of household, \$21,900	c If you elect to use the lump-sum election method, check here (see instructions) .....	<input checked="" type="checkbox"/>
• If you checked any box under Standard Deduction, see instructions.	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here XXXXX 99999999 XXXXXXXX	<input checked="" type="checkbox"/>
	8 Additional income from Schedule 1, line 10 .....	8 999999999999
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....	9 999999999999
	10 Adjustments to income from Schedule 1, line 26 .....	10 999999999999
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	11 999999999999
	12 Standard deduction or itemized deductions (from Schedule A) .....	12 999999999999
	13 Qualified business income deduction from Form 8995 or Form 8995-A .....	13 999999999999
	14 Add lines 12 and 13 .....	14 999999999999
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income XXXXXXXXXXXX 999999999999	15 999999999999

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

Form 1040 (2024)

<b>Tax and Credits</b>	16 Tax (see instructions). Check if any from Form(s): 1 <input checked="" type="checkbox"/> 8814 2 <input checked="" type="checkbox"/> 4972 3 <input checked="" type="checkbox"/> XXXXXXXXX 999999999999	16 999999999999
	17 Amount from Schedule 2, line 3	17 999999999999
	18 Add lines 16 and 17 XXXXXXXXXX	18 999999999999
	19 Child tax credit or credit for other dependents from Schedule 8812	19 999999999999
	20 Amount from Schedule 3, line 8	20 999999999999
	21 Add lines 19 and 20	21 999999999999
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 999999999999
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23 999999999999
	24 Add lines 22 and 23. This is your <b>total tax</b>	24 999999999999
<b>Payments</b>	25 Federal income tax withheld from: a Form(s) W-2 ..... b Form(s) 1099 ..... c Other forms (see instructions) ..... XXXXXXXXXX d Add lines 25a through 25c .....	25a 999999999999 25b 999999999999 25c 999999999999 25d 999999999999
	26 2024 estimated tax payments and amount applied from 2023 return XXX XXXXXXXXXX 27 Earned income credit (EIC) XXX XX 27 999999999999 28 Additional child tax credit from Schedule 8812 XXXX 99999999 28 999999999999 29 American opportunity credit from Form 8863, line 8 ..... 29 999999999999 30 Reserved for future use ..... 30 31 Amount from Schedule 3, line 15 ..... 31 999999999999 32 Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> ..... 32 999999999999 33 Add lines 25d, 26, and 32. These are your <b>total payments</b> ..... XXXXXXXX 9999999999 33 999999999999	32 999999999999 33 999999999999
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> ..... 35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/> b Routing number XXXXXXXXX c Type: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings d Account number XXXXXXXXXXXXXXXXXXXX	34 999999999999 35a 999999999999
	36 Amount of line 34 you want <b>applied to your 2025 estimated tax</b> 36 999999999999	36 999999999999
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions 38 Estimated tax penalty (see instructions) 38 999999999999	37 999999999999

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions ..... Designee's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No
	Phone no. XXXXXXXXXX	Personal identification number (PIN) XXXXX

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return? See instructions. Keep a copy for your records.	Your signature XXXXXXXXXXXXXXXXXXXXXXX	Date	Your occupation XXXXXXXXXXXXXXXXXXXXXXX	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	XXXXXX
	Spouse's signature. If a joint return, <b>both</b> must sign. XXXXXXXXXXXXXXXXXXXXXXX	Date	Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXX	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	XXXXXX
	Phone no. XXXXXXXXXX Email address XXXXXXXXXXXXXXXXXXXXXXX				
<b>Paid Preparer Use Only</b>	Preparer's name XXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXX	PTIN XXXXXXXXXX	Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's name XXXXXXXXXXXXXXXXXXXXXXX			Phone no. XXXXXXXXXXXXXXX	
	Firm's address XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			Firm's EIN XXXXXXXXXX	

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

XXXXX XXX 9999999999 XXX 9999999999 XXX 9999999999 XXX 9999999999

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

XXXXXXXXXXXXXX

Last name

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

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

XXXXXXXXXXXXXX

Last name

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Spouse's social security number

XXXXXXXXXXXX XXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.

XXXXXX

Presidential Election Campaign

Check here if you, or your

spouse if filing jointly, want \$3

to go to this fund. Checking a

box below will not change

your tax or refund.

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

XXXXXXXXXXXXXXXXXXXX

ZIP code

XX

XXXXXXXXXXXX

Foreign country name

XXXXXXXXXXXXXXXXXXXX

Foreign province/state/county

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code

XXXXXXXXXXXX

 You  Spouse**Filing Status**Check only  
one box. Single  Married filing jointly (even if only one had income)  Married filing separately (MFS) Head of household (HOH)  Qualifying surviving spouse (QSS)

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

 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): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX**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 alienAge/Blindness  You:  Were born before January 2, 1960  Are blind  
 Spouse:  Was born before January 2, 1960  Is blind**Dependents**(see instructions):  
If more than four dependents, see instructions and check here 

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.): Child tax credit	Credit for other dependents
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input type="checkbox"/>
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input type="checkbox"/>
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input type="checkbox"/>
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Income**

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

If you did not get a Form W-2, see instructions.

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

1a 999999999999

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

1b 999999999999

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

1c 999999999999

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

1d 999999999999

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

1e 999999999999

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

1f 999999999999

g Wages from Form 8919, line 6 .....

1g 999999999999

h Other earned income (see instructions) XXX99999 .....

1h 999999999999

i Nontaxable combat pay election (see instructions) .....

1i 999999999999

z Add lines 1a through 1h .....

1z 999999999999

2a Tax-exempt interest .....

2b 999999999999

2a 999999999999

b Taxable interest .....

3a Qualified dividends .....

3b 999999999999

3a 999999999999

b Ordinary dividends XXXXXXXX 99999999

4a IRA distributions .....

4b 999999999999

4a 999999999999

b Taxable amount XXXXXXXX

5a Pensions and annuities .....

5b 999999999999

5a 999999999999

b Taxable amount XXXXXXXX

6a Social security benefits .....

6b 999999999999

6a 999999999999

b Taxable amount XXXXXXXX

c If you elect to use the lump-sum election method, check here (see instructions) .....

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

Form **1040-SR** (2024)

**Standard Deduction**  
See Standard Deduction Chart on the last page of this form.

Tax and Credits

Payments

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here .....	xxxxx 99999999 xxxxxxxxx <input checked="" type="checkbox"/>	7 999999999999
8 Additional income from Schedule 1, line 10 .....		8 999999999999
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....		9 999999999999
10 Adjustments to income from Schedule 1, line 26 .....		10 999999999999
11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....		11 999999999999
12 <b>Standard deduction or itemized deductions</b> (from Schedule A) .....		12 999999999999
13 Qualified business income deduction from Form 8995 or Form 8995-A .....		13 999999999999
14 Add lines 12 and 13 .....	XXXXXXXXXX 999999999999	14 999999999999
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> .....		15 999999999999
16 <b>Tax</b> (see instructions). Check if any from: 999999999999 1 <input checked="" type="checkbox"/> Form(s) 8814 2 <input checked="" type="checkbox"/> Form(s) 4972 3 <input checked="" type="checkbox"/> XXXXXXXXX .....		16 999999999999
17 Amount from Schedule 2, line 3 .....		17 999999999999
18 Add lines 16 and 17 .....		18 999999999999
19 Child tax credit or credit for other dependents from Schedule 8812 .....		19 999999999999
20 Amount from Schedule 3, line 8 .....		20 999999999999
21 Add lines 19 and 20 .....		21 999999999999
22 Subtract line 21 from line 18. If zero or less, enter -0- .....		22 999999999999
23 Other taxes, including self-employment tax, from Schedule 2, line 21 .....		23 999999999999
24 Add lines 22 and 23. This is your <b>total tax</b> .....		24 999999999999
25 Federal income tax withheld from: a Form(s) W-2 .....	25a 999999999999	
b Form(s) 1099 .....	25b 999999999999	
c Other forms (see instructions) .....	25c 999999999999	
d Add lines 25a through 25c .....		25d 999999999999
26 2024 estimated tax payments and amount applied from 2023 return	XXX XXXXXXXXXXXX	26 999999999999
27 Earned income credit (EIC) .....	27 999999999999	
28 Additional child tax credit from Schedule 8812 .....	28 999999999999	
29 American opportunity credit from Form 8863, line 8 .....	29 999999999999	
30 Reserved for future use .....	30	
31 Amount from Schedule 3, line 15 .....	31 999999999999	
32 Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> .....		32 999999999999
33 Add lines 25d, 26, and 32. These are your <b>total payments</b> .....	XXXXXXXXXX 999999999999	33 999999999999

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2024)

<b>Refund</b>	<p><b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> .....</p> <p><b>35a</b> Amount of line 34 you want <b>refunded to you</b>. If Form 8888 is attached, check here <input checked="" type="checkbox"/> <b>35a</b> 999999999999</p>		
Direct deposit? See instructions.	<b>b</b> Routing number <u>XXXXXXXXXX</u>	<b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b> Account number <u>XXXXXXXXXXXXXXXXXX</u>		
	<b>36</b> Amount of line 34 you want <b>applied to your 2025 estimated tax</b> .....	<b>36</b>	999999999999
<b>Amount You Owe</b>	<p><b>37</b> Subtract line 33 from line 24. This is the <b>amount you owe</b>. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions .....</p> <p><b>38</b> Estimated tax penalty (see instructions) .....</p>		
<b>Third Party Designee</b>	<p>Do you want to allow another person to discuss this return with the IRS? See instructions .....</p> <p><input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No</p>		
	Designee's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Phone no. <u>XXXXXXXXXXXX</u>	Personal identification number (PIN) <u>XXXXXX</u>
<b>Sign Here</b>	<p>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.</p>		
Joint return? See instructions. Keep a copy for your records.	Your signature <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Date	Your occupation <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>
			If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <u>XXXXXX</u>
	Spouse's signature. If a joint return, <b>both</b> must sign. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Date	Spouse's occupation <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>
			If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) <u>XXXXXX</u>
	Phone no. <u>XXXXXXXXXXXX</u>	Email address <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	
<b>Paid</b>	Preparer's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Preparer's signature <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	PTIN <u>XXXXXXXXXXXX</u>
<b>Preparer Use Only</b>	Firm's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Date <u>XXXXXXXX</u>	Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's address <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Phone no. <u>XXXXXXXXXXXX</u>	
	Firm's address <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	XX <u>XXXXXXXXXXXX</u>	Firm's EIN <u>XXXXXXXXXXXX</u>

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.Form **1040-SR** (2024)

XXXXX XXX 9999999999 XXX 9999999999 XXX 9999999999 XXX 9999999999

**Standard Deduction Chart\***

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 ..... 9

<b>IF your filing status is...</b>	<b>AND the number of boxes checked is...</b>	<b>THEN your standard deduction is...</b>
Single	1	\$16,550
	2	18,500
Married filing jointly	1	\$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	\$30,750
	2	32,300
Head of household	1	\$23,850
	2	25,800
Married filing separately**	1	\$16,150
	2	17,700
	3	19,250
	4	20,800

\* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

\*\* You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to [www.irs.gov/Form1040SR](http://www.irs.gov/Form1040SR) for instructions and the latest information.

Form **1040-SR** (2024)

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

See separate instructions.

Your first name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	Your identifying number (see instructions)  XXXXXXXXXXXX
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Home address (number and street). If you have a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Apt. no.  XXXXXX
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City, town, or post office. If you have a foreign address, also complete spaces below.  XXXXXXXXXXXXXXXXXXXX	State  XX	ZIP code  XXXXXXXXXXXX
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Foreign country name  XXXXXXXXXXXXXXXXXXXX	Foreign province/state/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXXXX
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<b>Filing Status</b> Check only one box.	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS)	<input type="checkbox"/> Estate <input type="checkbox"/> Trust
	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  XXXXXXXXXXXXXXXXXXXX	

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.)			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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<b>Dependents</b> (see instructions):  If more than four dependents, see instructions and check here <input checked="" type="checkbox"/>	(1) First name  XXXXXXXXXXXX	Last name  XXXXXXXXXXXXXX	(2) Dependent's identifying number  XXXXXXXXXXXX	(3) Relationship to you  XXXXXXXXXXXXXX	(4) Check the box if qualifies for (see instr.):	
					Child tax credit  <input checked="" type="checkbox"/>	Credit for other dependents  <input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Income Effectively Connected With U.S. Trade or Business</b>	Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.	1a Total amount from Form(s) W-2, box 1 (see instructions) .....	1a 999999999999
		b Household employee wages not reported on Form(s) W-2 .....	1b 999999999999
c Tip income not reported on line 1a (see instructions) .....	1c 999999999999		
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....	1d 999999999999		
e Taxable dependent care benefits from Form 2441, line 26 .....	1e 999999999999		
f Employer-provided adoption benefits from Form 8839, line 29 .....	1f 999999999999		
g Wages from Form 8919, line 6 .....	1g 999999999999		
h Other earned income (see instructions) XXX .99999	1h 999999999999		
i Reserved for future use .....	1i		
j Reserved for future use .....	1j		
k Total income exempt by a treaty from Schedule OI, (Form 1040-NR), Item L line (1)(e) .....	1k 999999999999		
z Add lines 1a through 1h .....	1z 999999999999		
2a Tax-exempt interest .....	2a 999999999999		
3a Qualified dividends .....	3a 999999999999		
4a IRA distributions .....	4a 999999999999		
5a Pensions and annuities .....	5a 999999999999		
6 Reserved for future use .....	6		
7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here XXXXX .99999999 XXXXXXXXX <input checked="" type="checkbox"/>	7 999999999999		
8 Other income from Schedule 1 (Form 1040), line 10 XXXXXXXXXXXXXXXXXXXXXXXXX	8 999999999999		
9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b> .....	9 999999999999		
10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b> .....	10 999999999999		
11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	11 999999999999		
12 <b>Itemized deductions</b> (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) .....	12 999999999999		
13a Qualified business income deduction from Form 8995 or Form 8995-A .....	13a 999999999999		
b Exemptions for estates and trusts only (see instructions) .....	13b 999999999999		
c Add lines 13a and 13b .....	13c 999999999999		
14 Add lines 12 and 13c .....	14 999999999999		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> .....	15 999999999999		

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

Form 1040-NR (2024)

Tax and Credits	16 Tax (see instr.). Check if any from Form(s): 1 <input checked="" type="checkbox"/> 8814 2 <input checked="" type="checkbox"/> 4972 3 <input checked="" type="checkbox"/> XXXXXXXXXX 999999999999	16 999999999999		
	17 Amount from Schedule 2 (Form 1040), line 3	17 999999999999		
	18 Add lines 16 and 17	18 999999999999		
	19 Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19 999999999999		
	20 Amount from Schedule 3 (Form 1040), line 8	20 999999999999		
	21 Add lines 19 and 20	21 999999999999		
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 999999999999		
	23a Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a 999999999999		
	b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b 999999999999		
	c Transportation tax (see instructions)	23c 999999999999		
	d Add lines 23a through 23c	23d 999999999999		
	24 Add lines 22 and 23d. This is your <b>total tax</b>	24 999999999999		
Payments	25 Federal income tax withheld from:	XXXX		
	a Form(s) W-2	25a 999999999999		
	b Form(s) 1099	25b 999999999999		
	c Other forms (see instructions)	25c 999999999999		
	d Add lines 25a through 25c	25d 999999999999		
	e Form(s) 8805	25e 999999999999		
	f Form(s) 8288-A	25f 999999999999		
	g Form(s) 1042-S	25g 999999999999		
	26 2024 estimated tax payments and amount applied from 2023 return	26 999999999999		
	27 Reserved for future use	27 XXXXXXXXXXXXXXXX		
	28 Additional child tax credit from Schedule 8812 (Form 1040)	28 999999999999		
	29 Credit for amount paid with Form 1040-C	29 999999999999		
	30 Reserved for future use	30 XXXXXXXXXXXXXXXX		
	31 Amount from Schedule 3 (Form 1040), line 15	31 999999999999		
	32 Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	32 999999999999		
	33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>	33 999999999999		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34 XXXXXXXXXXXXXXXX		
	35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/>	35a 999999999999		
Direct deposit? See instructions.	b Routing number XXXXXXXXXX c Type: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	36 XXXXXXXXXXXXXXXX		
	d Account number XXXXXXXXXXXXXXXXXXXX	36 999999999999		
	e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	37 999999999999		
	36 Amount of line 34 you want <b>applied to your 2025 estimated tax</b>	37 999999999999		
Amount You Owe	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	38 999999999999		
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 checked="" type="checkbox"/> No			
	Designee's name XXXXXXXXXXXXXXXXXXXXXXXX Phone no. XXXXXXXXXXXX Personal identification number (PIN) XXXXXX			
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.) XXXXXX
	Phone no. XXXXXXXXXXXX Email address XXXXXXXXXXXXXXXXXXXXXXXX			
Paid Preparer Use Only	Preparer's name XXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXX	PTIN XXXXXXXXXX Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXX	Phone no. XXXXXXXXXXXXXXXX		
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Firm's EIN XXXXXXXXXX		

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Form 1040-NR (2024)

XXXXXX XXX 9999999999 XXX 9999999999 XXX 9999999999 XXX 9999999999

XXXXXXXXXX

999999999999

XXXXXXXXXXXXXX

DAA

999999999999

XXXXXXXXXXXX 999999999999

XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

**SCHEDULE A**  
**(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **7A**

Name shown on Form 1040-NR

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your identifying number  
XXXXXXXXXXXX

**Taxes You Paid**

1 a State and local income taxes .....

**1a** 999999999999

b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately) .....

**1b** 999999999999

**Gifts to U.S.**

**Charities** 2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....

**2** 999999999999

**Caution:** If you made a gift and got a benefit for it, see instructions. 3 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 .....

**3** 999999999999

4 Carryover from prior year .....

**4** 999999999999

5 Add lines 2 through 4 .....

**5** 999999999999

**Casualty and Theft Losses**

6 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 .....

**6** 999999999999

**Other Itemized Deductions**

7 Other – from list in instructions. List type and amount:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999  
.....  
.....  
.....  
.....  
.....

**7** 999999999999

**Total**

**Itemized Deductions**

8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12 .....

**X** **8** 999999999999

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule A (Form 1040-NR) 2024

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**SCHEDULE NEC**  
**(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Tax on Income Not Effectively Connected With a U.S. Trade or Business**

OMB No. 1545-0074

**2024**

Attachment Sequence No. **7B**

Name shown on Form 1040-NR

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your identifying number  
XXXXXXXXXXXX

Enter amount of income under the appropriate rate of tax. See instructions.

Nature of Income	(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
				99999 %	99999 %
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations .....	1a 9999999999	9999999999	9999999999	9999999999	9999999999
b Dividends paid by foreign corporations .....	1b 9999999999	9999999999	9999999999	9999999999	9999999999
c Dividend equivalent payments received with respect to section 871(m) transactions .....	1c 9999999999	9999999999	9999999999	9999999999	9999999999
2 Interest:					
a Mortgage .....	2a 9999999999	9999999999	9999999999	9999999999	9999999999
b Paid by foreign corporations .....	2b 9999999999	9999999999	9999999999	9999999999	9999999999
c Other .....	2c 9999999999	9999999999	9999999999	9999999999	9999999999
3 Industrial royalties (patents, trademarks, etc.) .....	3 9999999999	9999999999	9999999999	9999999999	9999999999
4 Motion picture or TV copyright royalties .....	4 9999999999	9999999999	9999999999	9999999999	9999999999
5 Other royalties (copyrights, recording, publishing, etc.) .....	5 9999999999	9999999999	9999999999	9999999999	9999999999
6 Real property income and natural resources royalties .....	6 9999999999	9999999999	9999999999	9999999999	9999999999
7 Pensions and annuities .....	7 9999999999	9999999999	9999999999	9999999999	9999999999
8 Social security benefits .....	8 9999999999	9999999999	9999999999	9999999999	9999999999
9 Capital gain from line 18 below .....	9 9999999999	9999999999	9999999999	9999999999	9999999999
10 Gambling — Residents of Canada only. Enter net income in column (c). If zero or less, enter -0.					
a Winnings 9999999999					
b Losses 9999999999					
11 Gambling — Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	10c		9999999999	9999999999	
12 Other (specify): XXXXXXXXXXXXXXXXXXXXXX	11 9999999999		9999999999	9999999999	
13 Add lines 1a through 12 in columns (a) through (d)					
14 Multiply line 13 by rate of tax at top of each column .....	12 9999999999	9999999999	9999999999	9999999999	9999999999
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a .....	13 9999999999	9999999999	9999999999	9999999999	9999999999
	14 9999999999	9999999999	9999999999	9999999999	9999999999
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a .....	15 9999999999	9999999999	9999999999	9999999999	9999999999

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 (a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
17 Add columns (f) and (g) of line 16 .....				17 9999999999	9999999999	9999999999
18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- .....				18 9999999999	9999999999	9999999999

**SCHEDULE OI  
(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

**Other Information**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **7C**

Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.  
Answer all questions.

Name shown on Form 1040-NR

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your identifying number

XXXXXXXXXXXX

- A Of what country or countries were you a citizen or national during the tax year? XXXXXXXXXXXXXXXXXXXXXXXXX
- B In what country did you claim residence for tax purposes during the tax year? XXXXXXXXXXXXXXXXXXXXXXXXX
- C Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D Were you ever:  
 1. A U.S. citizen?  Yes  No  
 2. A green card holder (lawful permanent resident) of the United States?  Yes  No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

- E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. XXXXXXXXXXXXXXXXXXXXXXXXX
- F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No  
If you answered "Yes," indicate the date and nature of the change: XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX
- G List all dates you entered and left the United States during 2024. See instructions. XXXXXXXXXXXXXXXXX
- Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H.  Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
XXXXXXX	XXXXXXX

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
XXXXXXX	XXXXXXX

- H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:

2022 XXX , 2023 XXX , and 2024 XXX

- I Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed: XXXX XXXXXXXX
- J Are you filing a return for a trust?  Yes  No  
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person?  Yes  No
- K Did you receive total compensation of \$250,000 or more during the tax year?  Yes  No  
If "Yes," did you use an alternative method to determine the source of this compensation?  Yes  No
- L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	999999999999

- (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 XXX  Yes  No

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? XXX  Yes  No  
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
If "Yes," attach a copy of the Competent Authority determination letter to your return.

- M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions

**Statement of U.S. Residency Termination Date  
Closer Connection Statement Under Regulation  
Sections 301.7701B-4(B) and 301.7701B-8(B)(3)**

**Form:** 1040NR with 1040 Statement (Dual-Status return)  
**Tax year ended:** December 31, 2024

Name: XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX  
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX  
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX

Social security number: XXXXXXXXXXXXXX  
Type of visa: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Visa number: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Country of passport issuance: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Passport number: XXXXXXXXXXXXXXXXXXXXXX

For 2024, the taxpayer was a U.S. resident alien under the substantial presence test. For 2025, the taxpayer will not be a U.S. resident at any time.

Under Regulation Section 301.7701b-4(b)(2), where a taxpayer establishes that, for the remainder of the calendar year, the taxpayer's home was in a foreign country and he or she maintained a closer connection (within the meaning of Regulation Section 301.770(b)-2(d)) to that foreign country, the taxpayer's residency termination date is the last day the individual was physically present in the U.S.

**As detailed below, the taxpayer meets the requirements of Regulation Section 301.7701b-4(b)(2), and hereby claims a residency termination date of XXXXXXXX.**

Information required by Regulation Section 301.7701b-8(b)(3):

(i) First day the individual was present in the U.S. during the current year

XXXXXXXX

(ii) The last day the individual was present in the U.S. during the current year

XXXXXXXX

(iii) Dates of de minimis presence to be excluded (if any)

XX

(iv) Facts to establish that the individual has maintained his or her tax home and a closer connection

to a foreign country during the periods of de minimis presence (if any)

XX

(v) Facts to establish that the individual has maintained his or her tax home and a closer connection

to a foreign country following the individual's last day of presence in the U.S. at all times after the residency termination date noted above,

- The taxpayer's tax home was located in:

XX

- The taxpayer's principal place of business was located in:

XX

- The taxpayer's primary and permanent abode was located in:

XX

- The taxpayer's family was located in:

XX

- The taxpayer's personal belongings were located in:

XX

- The taxpayer's organizations are located in:

XX

- Jurisdiction in which the taxpayer votes:

XX

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

- The taxpayer's automobile(s) are registered in:

XX

- Jurisdiction in which the taxpayer holds a drivers license:

XX

- The taxpayer's personal, financial, and legal documents are located in:

XX

- The taxpayer conducts routine personal banking in:

XX

- The taxpayer's primary investments were located in:

XX

- Residency in which the taxpayer was subject to tax:

XX

- Other facts, if any, are attached.

Signature: \_\_\_\_\_

(Taxpayer)

(Date)

Under penalties of perjury, I declare that I have examined this statement, and, to the best of my knowledge and belief, it is true and complete.

**SCHEDULE 1**

(Form 1040)

Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 01

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

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 .....

999999999999

**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](http://www.irs.gov/1099).**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes .....	1	999999999999
2a	Alimony received .....	2a	999999999999
b	Date of original divorce or separation agreement (see instructions): XXXXXXXXXX		
3	Business income or (loss). Attach Schedule C .....	3	999999999999
4	Other gains or (losses). Attach Form 4797 .....	4	999999999999
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	5	999999999999
6	Farm income or (loss). Attach Schedule F .....	6	999999999999
7	Unemployment compensation .....	7	999999999999
8	Other income:		
a	Net operating loss .....	8a	(999999999999 )
b	Gambling .....	8b	999999999999
c	Cancellation of debt .....	8c	999999999999
d	Foreign earned income exclusion from Form 2555 .....	8d	(999999999999 )
e	Income from Form 8853 .....	8e	999999999999
f	Income from Form 8889 .....	8f	999999999999
g	Alaska Permanent Fund dividends .....	8g	999999999999
h	Jury duty pay .....	8h	999999999999
i	Prizes and awards .....	8i	999999999999
j	Activity not engaged in for profit income .....	8j	999999999999
k	Stock options .....	8k	999999999999
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	999999999999
m	Olympic and Paralympic medals and USOC prize money (see instructions) .....	8m	999999999999
n	Section 951(a) inclusion (see instructions) .....	8n	999999999999
o	Section 951A(a) inclusion (see instructions) .....	8o	999999999999
p	Section 461(l) excess business loss adjustment .....	8p	999999999999
q	Taxable distributions from an ABLE account (see instructions) .....	8q	999999999999
r	Scholarship and fellowship grants not reported on Form W-2 .....	8r	999999999999
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	8s	(999999999999 )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	8t	999999999999
u	Wages earned while incarcerated .....	8u	999999999999
v	Digital assets received as ordinary income not reported elsewhere. See instructions .....	8v	999999999999
z	Other income. List type and amount: XXXXXXXXXX	8z	999999999999
9	Total other income. Add lines 8a through 8z .....	9	999999999999
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	10	999999999999

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

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

11	Educator expenses .....	11	999999999999
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	12	999999999999
13	Health savings account deduction. Attach Form 8889 .....	13	999999999999
14	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	14	999999999999
15	Deductible part of self-employment tax. Attach Schedule SE .....	15	999999999999
16	Self-employed SEP, SIMPLE, and qualified plans .....	16	999999999999
17	Self-employed health insurance deduction .....	17	999999999999
18	Penalty on early withdrawal of savings .....	18	999999999999
19a	Alimony paid .....	19a	999999999999
b	Recipient's SSN .....		XXXXXXXXXX
c	Date of original divorce or separation agreement (see instructions):		XXXXXXXXXX
20	IRA deduction .....	20	999999999999
21	Student loan interest deduction .....	21	999999999999
22	Reserved for future use .....	22	999999999999
23	Archer MSA deduction .....	23	999999999999
24	Other adjustments:		
a	Jury duty pay (see instructions) .....	24a	999999999999
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit .....	24b	999999999999
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	24c	999999999999
d	Reforestation amortization and expenses .....	24d	999999999999
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	24e	999999999999
f	Contributions to section 501(c)(18)(D) pension plans .....	24f	999999999999
g	Contributions by certain chaplains to section 403(b) plans .....	24g	999999999999
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	24h	999999999999
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	24i	999999999999
j	Housing deduction from Form 2555 .....	24j	999999999999
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	24k	999999999999
z	Other adjustments. List type and amount: XXXXXXXXXXXXXXXXXXXX	24z	999999999999
25	Total other adjustments. Add lines 24a through 24z .....	25	999999999999
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 .....	26	999999999999

**SCHEDULE 2**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **02**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**Part I Tax**

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

1a	999999999999	
1b	999999999999	
1c	999999999999	
1d	999999999999	
1e	999999999999	
1f	999999999999	
1y	999999999999	
1z	999999999999	
2	999999999999	
3	999999999999	

**Part II Other Taxes**

- 4 Self-employment tax. Attach Schedule SE ..... XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX 4 999999999999
- 5 Social security and Medicare tax on unreported tip income. Attach Form 4137 ..... 5 999999999999
- 6 Uncollected social security and Medicare tax on wages. Attach Form 8919 ..... 6 999999999999
- 7 Total additional social security and Medicare tax. Add lines 5 and 6 ..... 7 999999999999
- 8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.  
If not required, check here ..... 8 999999999999
- 9 Household employment taxes. Attach Schedule H .....
- 10 Repayment of first-time homebuyer credit. Attach Form 5405 if required .....
- 11 Additional Medicare Tax. Attach Form 8959 .....
- 12 Net investment income tax. Attach Form 8960 .....
- 13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....
- 14 Interest on tax due on installment income from the sale of certain residential lots and timeshares .....
- 15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....
- 16 Recapture of low-income housing credit. Attach Form 8611 .....

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

**Part II Other Taxes (continued)****17** Other additional taxes:a Recapture of other credits. List type, form number, and amount:  
XXXXXXXXXXXXXXXXXXXX XXXX

17a	999999999999
17b	999999999999
17c	999999999999
17d	999999999999
17e	999999999999
17f	999999999999
17g	999999999999
17h	999999999999
17i	999999999999
17j	999999999999
17k	999999999999
17l	999999999999
17m	999999999999
17n	999999999999
17o	999999999999
17p	999999999999
17q	999999999999
17z	999999999999

**18** Total additional taxes. Add lines 17a through 17z .....

18 999999999999

19 Recapture of net EPE from Form 4255, line 1d, column (I) .....

19 999999999999

20 Section 965 net tax liability installment from Form 965-A .....

20 999999999999

21 Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040  
or 1040-SR, line 23, or Form 1040-NR, line 23b .....

21 999999999999

**SCHEDULE 3**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **03**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**Part I Nonrefundable Credits**

1 Foreign tax credit. Attach Form 1116 if required .....	1	999999999999
2 Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 .....	2	999999999999
3 Education credits from Form 8863, line 19 .....	3	999999999999
4 Retirement savings contributions credit. Attach Form 8880 .....	4	999999999999
5a Residential clean energy credit from Form 5695, line 15 .....	5a	999999999999
b Energy efficient home improvement credit from Form 5695, line 32 .....	5b	999999999999
6 Other nonrefundable credits:		
a General business credit. Attach Form 3800 .....	6a	999999999999
b Credit for prior year minimum tax. Attach Form 8801 .....	6b	999999999999
c Adoption credit. Attach Form 8839 .....	6c	999999999999
d Credit for the elderly or disabled. Attach Schedule R .....	6d	999999999999
e Reserved for future use .....	6e	999999999999
f Clean vehicle credit. Attach Form 8936 .....	6f	999999999999
g Mortgage interest credit. Attach Form 8396 .....	6g	999999999999
h District of Columbia first-time homebuyer credit. Attach Form 8859 .....	6h	999999999999
i Qualified electric vehicle credit. Attach Form 8834 .....	6i	999999999999
j Alternative fuel vehicle refueling property credit. Attach Form 8911 .....	6j	999999999999
k Credit to holders of tax credit bonds. Attach Form 8912 .....	6k	999999999999
l Amount on Form 8978, line 14. See instructions .....	6l	999999999999
m Credit for previously owned clean vehicles. Attach Form 8936 .....	6m	999999999999
z Other nonrefundable credits. List type and amount:                            XXXXXXXXXXXX	6z	999999999999
7 Total other nonrefundable credits. Add lines 6a through 6z .....	7	999999999999
8 Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 .....	8	999999999999

**Part II Other Payments and Refundable Credits**

9 Net premium tax credit. Attach Form 8962 .....	9	999999999999
10 Amount paid with request for extension to file (see instructions) .....	10	999999999999
11 Excess social security and tier 1 RRTA tax withheld .....	11	999999999999
12 Credit for federal tax on fuels. Attach Form 4136 .....	12	999999999999
13 Other payments or refundable credits:		
a Form 2439 .....	13a	999999999999
b Section 1341 credit for repayment of amounts included in income from earlier years .....	13b	999999999999
c Net elective payment election amount from Form 3800, Part III, line 6, column (j) .....	13c	999999999999
d Deferred amount of net 965 tax liability (see instructions) .....	13d	999999999999
z Other refundable credits (see instructions):                            XXXXXXXXXXXX	13z	999999999999
14 Total other payments or refundable credits. Add lines 13a through 13z .....	14	999999999999
15 Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 .....	15	999999999999

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

Schedule 3 (Form 1040) 2024

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 .....	<b>9</b>	99999999999999
<b>10</b>	Amount paid with request for extension to file (see instructions) .....	<b>10</b>	99999999999999
<b>11</b>	Excess social security and tier 1 RRTA tax withheld .....	<b>11</b>	99999999999999
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 .....	<b>12</b>	99999999999999
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 .....	<b>13a</b>	99999999999999
<b>b</b>	Credit for repayment of amounts included in income from earlier years .....	<b>13b</b>	99999999999999
<b>c</b>	Elective payment election amount from Form 3800, Part III, line 6, column (i) .....	<b>13c</b>	99999999999999
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) .....	<b>13d</b>	99999999999999
<b>z</b>	Other payments or refundable credits. List type and amount: XXXXXXXXXXXX	<b>13z</b>	99999999999999
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z .....	<b>14</b>	99999999999999
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 .....	<b>15</b>	99999999999999

Filing Status:		<input checked="" type="checkbox"/> 1 Single	<input type="checkbox"/> 2 Married filing jointly	<input type="checkbox"/> 3 Married filing separately	<input type="checkbox"/> 4 Head of household*	<input type="checkbox"/> 5 Qualifying widow(er)*	
MFS spouse name:		XXXXXXXXXXXXXXXXXXXX		*Qualifying person that is a child but not a dependent: XXXXXXXXXXXXXXXXXXXX			
Taxpayer first name and initial XXXXXXXXXXXXXX		Last name XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX	Taxpayer social security number XXXXXXXXXXXXXX		
If a joint return, spouse's first name and initial XXXXXXXXXXXXXX		Last name XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX		
Home address (number and street). If you have a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Apt. no. XXXXXX	Presidential Election Campaign <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	
City, town or post office, state, and ZIP code. XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX							
Foreign country name XXXXXXXXXXXXXXXXXXXXXX		Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Foreign postal code XXXXXXXXXXXXXXXXXXXXXX			
At anytime during 2024, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
<b>6a</b> <input checked="" type="checkbox"/> <b>Taxpayer.</b> If someone can claim you as a dependent, do not check box 6a <b>b</b> <input checked="" type="checkbox"/> <b>Spouse</b>					Boxes checked on 6a and 6b ..... 9 Children on 6c who lived with you ..... 99 Children on 6c who did not live with you ..... 99 Dependents on 6c not entered above ..... 99 Total. Add lines above ..... 99		
<b>6c Dependents:</b>		(1) First name XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXX	(2) Social security number XXXXXXXXXXXXXX	(3) Relationship to you XXXXXXXXXXXXXX	(4) ü if qualifies for Child tax credit <input checked="" type="checkbox"/> Other dependents <input checked="" type="checkbox"/>	If more than four dependents, ü here <input checked="" type="checkbox"/>
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	X	X	
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	X	X	
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	X	X	
		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	X	X	
XXX 99999		7 Wages, salaries, tips, etc. Attach Form(s) W-2	XXXX XX 9999999	XXX XXX XXX 9999999	7 999999999999		
Income (Schedule 1)		8a Taxable interest. Attach Schedule B if required		8a 999999999999			
		b Tax-exempt interest. Do not include on line 8a		8b 999999999999			
		9a Ordinary dividends. Attach Schedule B if required	XXXXXXXXXX	99999999	9a 999999999999		
		b Qualified dividends	XXXXXXXXXX	99999999	9b 999999999999		
10		Taxable refunds, credits, or offsets of state and local income taxes			10 999999999999		
11		Alimony received			11 999999999999		
12		Business income or (loss). Attach Schedule C or C-EZ			12 999999999999		
13		Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/> u	XXXXXX 99999999	XXXXXXXXXX <input checked="" type="checkbox"/>	13 999999999999		
14		Other gains or (losses). Attach Form 4797		XXXXXX	14 999999999999		
15a		IRA distributions	15a 999999999999	b Taxable amount	15b 999999999999		
16a		Pensions and annuities	16a 999999999999	b Taxable amount	16b 999999999999		
17		Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17 999999999999		
18		Farm income or (loss). Attach Schedule F			18 999999999999		
19		Unemployment compensation		XXXXXX 999999999999	19 999999999999		
20a		Social security benefits XXXXX	20a 999999999999	b Taxable amount	20b 999999999999		
21		Other income. List type and amount	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		21 999999999999		
22		Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> <input checked="" type="checkbox"/> u			22 999999999999		
Adjusted Gross Income (Schedule 1)		23 Educator expenses	23 999999999999				
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 999999999999				
		25 Health savings account deduction. Attach Form 8889	25 999999999999				
		26 Moving expenses. Attach Form 3903	26 999999999999				
		27 Deductible part of self-employment tax. Attach Schedule SE	27 999999999999				
		28 Self-employed SEP, SIMPLE, and qualified plans	28 999999999999				
		29 Self-employed health insurance deduction	29 999999999999				
		30 Penalty on early withdrawal of savings	30 999999999999				
		31a Alimony paid <input checked="" type="checkbox"/> b Recipient's SSN <input checked="" type="checkbox"/> u XXXXXXXXXXXX	31a 999999999999				
		32 IRA deduction	32 999999999999				
		33 Student loan interest deduction	33 999999999999				
		34 Reserved for future use	34 999999999999				
		35 Reserved for future use	35 999999999999				
36		Add lines 23 through 35	XXXXXXXXXXXXXXXXXXXXXX	999999999999	36 999999999999		
37		Subtract line 36 from line 22. This is your <b>adjusted gross income</b>			37 999999999999		

Name	XX	Tp TIN	XXXXXXXXXXXX
<b>Tax and Credits</b> (Schedules 2, 3)	38 Amount from line 37 (adjusted gross income) ..... 39a Check <input checked="" type="checkbox"/> You were born before January 2, 1960, if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1960, <input checked="" type="checkbox"/> Blind. <input checked="" type="checkbox"/> Blind. } Total boxes checked <input checked="" type="checkbox"/> 39a 9 b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input checked="" type="checkbox"/> 39b <input checked="" type="checkbox"/>		
<b>Standard Deduction for—</b>	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) ..... a ..... 41 Subtract line 40 and 40b from line 38 ..... XXXXXXXX 999999999999 42 Qualified business income deduction (see instructions) ..... 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- XXXXXXXXXX 999999999999 44 Tax (see instr.). Check if any from: a <input checked="" type="checkbox"/> Form(s) 8814 b <input checked="" type="checkbox"/> Form 4972 c <input checked="" type="checkbox"/> XXXXXXXX 999999999999 45 Alternative minimum tax (see instructions). Attach Form 6251 XXXXXXXXXXXXXXXXXXXX 46 Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment) ..... 47 Add lines 44, 45, and 46 ..... <input checked="" type="checkbox"/> 48 Foreign tax credit. Attach Form 1116 if required ..... 49 Credit for child and dependent care expenses. Attach Form 2441 ..... 50 Education credits from Form 8863, line 19 ..... 51 Retirement savings contributions credit. Attach Form 8880 ..... 52 Child tax credit/credit for other dependents ..... 53 Residential energy credits. Attach Form 5695 ..... 54 Other credits from Form: a <input checked="" type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input checked="" type="checkbox"/> XXXXXXXX 999999999999 55 Add lines 48 through 54. These are your total credits ..... 56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- <input checked="" type="checkbox"/>		
<b>Other Taxes</b> (Schedule 2)	57 Self-employment tax. Attach Schedule SE XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX 58 Unreported social security and Medicare tax from Form: a <input checked="" type="checkbox"/> 4137 b <input checked="" type="checkbox"/> 8919 ..... 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required XX 60a Household employment taxes from Schedule H ..... b First-time homebuyer credit repayment. Attach Form 5405 if required ..... 61 Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 C <input checked="" type="checkbox"/> Instructions; enter code(s) XXXXXXXXXXXXXXXX 62 Section 965 net tax liability installment from Form 965-A ..... 63 Add lines 56 through 61. This is your total tax ..... <input checked="" type="checkbox"/> 64 Federal income tax withheld from: a Form(s) W-2 ..... b Form(s) 1099 ..... c Other forms ..... 65 2024 estimated tax payments and amount applied from 2023 return ..... 66 Earned income credit (EIC) ..... XXX XXX 67 Additional child tax credit. Attach Schedule 8812 XXXX 99999999 68 American opportunity credit from Form 8863, line 8 ..... 69 Recovery rebate credit ..... 70 Net premium tax credit. Attach Form 8962 ..... 71 Amount paid with request for extension to file ..... XXXXX 72 Excess social security and tier 1 RRTA tax withheld ..... 73 Credit for federal tax on fuels. Attach Form 4136 ..... 74 Other payments and refundable credits ..... XXXXXXXX 75 Total pymts. Add lines 64 - 74. XXXXXXXX 9999999999		
<b>Payments</b> (Schedule 3)	64a 999999999999 64b 999999999999 64c 999999999999 65 999999999999 66 999999999999 67 999999999999 68 999999999999 69 999999999999 70 999999999999 71 999999999999 72 999999999999 73 999999999999 74 999999999999 75 999999999999		
<b>Refund</b>	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid ..... 77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here <input checked="" type="checkbox"/> 76 999999999999 u b Routing number XXXXXXXX <input checked="" type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings u d Account number XXXXXXXXXXXXXXXX 78 Amount of line 76 you want applied to your 2025 estimated tax <input checked="" type="checkbox"/> 78 999999999999		
<b>Amount You Owe</b>	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions <input checked="" type="checkbox"/> 79 999999999999 80 Estimated tax penalty (see instructions) <input checked="" type="checkbox"/> 80 999999999999		
<b>Int/Pen</b>	Date filed XXXXX Int 9999999999 Fail to file 9999999999 Fail to pay 9999999999 Total 9999999999		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No Personal identification no. (PIN) <input checked="" type="checkbox"/> XXXXX Designee's Name <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXXXXXXXXXX Phone no. <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXX		
<b>Other Info</b>	Taxpayer Daytime phone number XXXXXXXXXXXXXXXX Taxpayer Occupation XXXXXXXXXXXXXXXXXXXXXXXX IRS Identity Protection PIN XXXXXX XXXXXXXXXXXXXXXX Spouse Occupation XXXXXXXXXXXXXXXXXXXXXXXX IRS Identity Protection PIN XXXXXX <input checked="" type="checkbox"/> Taxpayer <input checked="" type="checkbox"/> Spouse Email address XXXXXXXXXXXXXXXXXXXXXXXX		

Department of the Treasury  
Internal Revenue ServiceXXXXXXXXXXXXXXXXXXXX XXXXXXXX  
U.S. Income Tax Return for Certain  
Nonresident Aliens With No Dependents

2019

uGo to [www.irs.gov/Form1040NREZ](http://www.irs.gov/Form1040NREZ) for instructions and the latest information.

Please print or type. See separate instructions.	Your first name and middle initial XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	Identifying number (see instructions) XXXXXXXXXXXXXX	
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX				
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions. XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX				
	Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXXXX		
<b>Filing Status</b> Check only one box.	1 <input checked="" type="checkbox"/> Single nonresident alien	2 <input checked="" type="checkbox"/> Married nonresident alien			
<b>Attach Form(s) W-2 or 1042-S here.</b>  Also attach Form(s) 1099-R if tax was withheld.	3 Wages, salaries, tips, etc. Attach Form(s) W-2 .....	XXX 9999999999999	XXX 9999999999999	3 9999999999999	
	4 Taxable refunds, credits, or offsets of state and local income taxes .....			4 9999999999999	
	5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement			5 9999999999999	
	6 Total income exempt by a treaty from page 2, Item J(1)(e) .....	6 9999999999999			
	7 Add lines 3, 4, and 5 .....			7 9999999999999	
	8 Scholarship and fellowship grants excluded .....	8 9999999999999			
	9 Student loan interest deduction .....	9 9999999999999			
	10 Subtract the sum of line 8 and line 9 from line 7. This is your <b>adjusted gross income</b> .....			10 9999999999999	
	11 <b>Itemized deductions.</b> See the instructions for limitation .....			11 9999999999999	
	12 <b>Reserved.</b> .....			12	
	13 <b>Reserved.</b> .....			13	
	14 <b>Taxable income.</b> Subtract line 11 from line 10. If line 11 is more than line 10, enter -0- .....			14 9999999999999	
	15 <b>Tax.</b> Find your tax in the tax table in the instructions .....			15 9999999999999	
	16 Unreported social security and Medicare tax from Form: a <input checked="" type="checkbox"/> 4137 b <input checked="" type="checkbox"/> 8919			16 9999999999999	
	17 Add lines 15 and 16. This is your <b>total tax</b> .....		u	17 9999999999999	
	18a Federal income tax withheld from Form(s) W-2 and 1099-R .....	18a 9999999999999			
	b Federal income tax withheld from Form(s) 1042-S .....	18b 9999999999999			
	19 2019 estimated tax payments and amount applied from 2018 return	19 9999999999999			
	20 Credit for amount paid with Form 1040-C .....	20 9999999999999			
	21 Add lines 18a through 20. These are your total payments XXXXXXXXXX 999999999999 u			21 9999999999999	
	<b>Refund</b>	22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you <b>overpaid</b> .....			22 9999999999999
	Direct deposit? See instructions.	23a Amount of line 22 you want <b>refunded to you</b> . If Form 8888 is attached, check here u <input checked="" type="checkbox"/>			23a 9999999999999
b Routing number XXXXXXXXXXXX		c Type: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings			
d Account number XXXXXXXXXXXXXXXXXXXXXX					
e If you want your refund check mailed to an address outside the United States not shown above, enter that address here: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX					
24 Amount of line 22 you want <b>applied to your 2020 estimated tax</b> u	24 9999999999999				
<b>Amount You Owe</b>	25 <b>Amount you owe.</b> Subtract line 21 from line 17. For details on how to pay, see instructions u			25 9999999999999	
26 Estimated tax penalty (see instructions) .....	26 9999999999999				
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No				
Keep a copy of this return for your records.	Designee's name u XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone no.	Personal ID number	(PIN) u XXXXXX	
<b>Sign Here</b>	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 accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Your occupation in the United States XXXXXXXXXXXXXXXXXXXXXX		
			If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	XXXXXX	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX	Check <input checked="" type="checkbox"/> if PTIN self-employed XXXXXXXXXXXX	
	Firm's name u XXXXXXXXXXXXXXXXXXXXXXXXX			Firm's EIN u XXXXXXXXXXXXX	
	Firm's address u XXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX	Phone no.	XXXXXXXXXXXXXX	

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

Form 1040-NR-EZ (2019)

**Schedule OI — Other Information (see instructions)**

Answer all questions

**A** Of what country or countries were you a citizen or national during the tax year? XXXXXXXXXXXXXXXXXXXXXXXXX**B** In what country did you claim residence for tax purposes during the tax year? XXXXXXXXXXXXXXXXXXXXXXXXX**C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No**D** Were you ever:

1. A U.S. citizen?  Yes  No
2. A green card holder (lawful permanent resident) of the United States?  Yes  No

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration

status on the last day of the tax year. XXXXXXXXXXXXXXXXXXXXXXXXX

**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  NoIf "Yes," indicate the date and nature of the change. **u** XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**G** List all dates you entered and left the United States during 2019. See instructions. XXXXXXXXXXXXXXXXX**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H Canada  Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
XXXXXXX	XXXXXXX

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
XXXXXXX	XXXXXXX

**H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:

2017 XXX , 2018 XXX , and 2019 XXX .

**I** Did you file a U.S. income tax return for any prior year?  Yes  No  
If "Yes," give the latest year and form number you filed **u** XXXX XXXXXXXX**J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXX	999999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXX	999999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXX	999999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXX	999999999999

(e) **Total.** Enter this amount on Form 1040-NR-EZ, line 6. Do not enter it on line 3 or line 5. 9999999999992. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No

If "Yes," attach a copy of the Competent Authority determination letter to your return.

**Parte II Residentes bona fide de Puerto Rico que reclaman el Crédito Tributario Adicional por Hijos.**

Vea las instrucciones.

Nota: Los residentes bona fide de Puerto Rico pueden reclamar el crédito tributario adicional por hijos por uno o más hijos calificados.

1 Ingreso bruto ajustado modificado .....	1	999999999999
2 Impuestos del Seguro Social, del Medicare y del Medicare retenidos de su(s) Formulario(s) 499R-2/W-2PR ( <i>adjunte copia(s) de dicho(s) formulario(s)</i> ). Si es casado que presenta una declaración conjunta, incluya la cantidad de los impuestos correspondientes a su cónyuge junto con la suya .....	2	999999999999
3 Crédito tributario adicional por hijos. Utilice la Hoja de Trabajo para el Crédito Tributario Adicional por Hijos en las instrucciones. Anote la cantidad de la línea 19 de dicha hoja de trabajo aquí y en la línea 9 de la Parte I XXXXX 99999999	3	999999999999

**Parte III Ganancias o pérdidas de negocio agropecuario.** Vea las Instrucciones para el Anexo F (Formulario 1040), en inglés.

Nombre del propietario XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Número de Seguro Social XXXXXXXXXXXX
--	---

Nota: Si presenta una declaración conjunta y tanto usted como su cónyuge tuvieron una ganancia o pérdida de un negocio agropecuario, vea **Declaraciones conjuntas y Negocio que Pertenece a un Matrimonio**, en las instrucciones, para más información.**Sección A: Ingresos de negocio agropecuario — Método de contabilidad a base de efectivo.** Complete las **Secciones A y B**.(Si usa el método de contabilidad a base de lo devengado, complete las **Secciones B y C**, así como la línea 11 de la **Sección A**).

No incluya la venta de ganado usado para tiro, cría, deporte ni lechería. Vea las instrucciones.

1 Venta de ganado y otros artículos que compró para revender .....	1	999999999999	
2 Costo u otra base del ganado y otros artículos que declaró en la línea 1 .....	2	999999999999	
3 Reste la línea 2 de la línea 1 .....	3	999999999999	
4 Ventas de ganado criado, productos agrícolas, granos y otros productos que usted cultivó .....	4	999999999999	
5a Total de distribuciones de cooperativas (Formulario(s) 1099-PATR) .....	5a	999999999999	5b Cantidad tributable
6 Pagos recibidos del programa de agricultura .....	6	999999999999	
7 Préstamos de la <i>Commodity Credit Corporation</i> (CCC) declarados bajo elección (o decomisados) .....	7	999999999999	
8 Ingreso de seguro de cosechas .....	8	999999999999	
9 Ingreso de servicios prestados con equipo agrícola .....	9	999999999999	
10 Otros ingresos .....	10	999999999999	
11 <b>Ingreso bruto agropecuario.</b> Sume las líneas de la columna de la línea 3 hasta la línea 10. Si es contribuyente que usa el método de contabilidad a base de lo devengado, anote la cantidad que aparece en la línea 50 de la <b>Sección C</b> .....	11	999999999999	

**Sección B: Gastos de negocio agropecuario — Métodos de contabilidad a base de efectivo y a base de lo devengado**

No incluya gastos personales ni de manutención (tales como impuestos, seguros o reparaciones de su vivienda) que no fueron para la producción de ingreso agropecuario.

Antes de anotar los gastos a continuación, reste de éstos todo reembolso recibido por los mismos.

12 Gastos de automóvil o de camión (vea las instrucciones) .....	12	999999999999	24 Mano de obra contratada .....	24	999999999999
13 Productos químicos .....	13	999999999999	25 Planes de pensión y de participación en las ganancias .....	25	999999999999
14 Gastos de conservación .....	14	999999999999	26 Alquiler o arrendamiento:		
15 Gastos de servicios prestados con equipo agrícola .....	15	999999999999	a Vehículos, maquinaria y equipo .....	26a	999999999999
16 Depreciación y deducciones de gastos conforme a la sección 179 no reclamadas en otra parte de esta declaración (adjunte el Formulario 4562 si se le requiere) .....	16	999999999999	b Otros (tierra, animales, etc.) .....	26b	999999999999
17 Programas de beneficios para los empleados, excepto los incluidos en la línea 25 .....	17	999999999999	27 Reparaciones y mantenimiento .....	27	999999999999
18 Compra de alimentos para ganado .....	18	999999999999	28 Compra de semillas y plantas .....	28	999999999999
19 Fertilizantes y cal .....	19	999999999999	29 Gastos de almacenaje .....	29	999999999999
20 Fletes y acarreo .....	20	999999999999	30 Compra de suministros .....	30	999999999999
21 Gasolina, combustible y aceite .....	21	999999999999	31 Impuestos .....	31	999999999999
22 Seguros (excepto de salud) .....	22	999999999999	32 Servicios públicos (agua, gas, electricidad, etc.) .....	32	999999999999
23 Intereses (vea las instrucciones):			33 Honorarios pagados por servicios veterinarios, cría y medicinas .....	33	999999999999
a Sobre hipotecas (pagados a bancos, etc.) .....	23a	999999999999	34 Otros gastos (indique la clase de gasto y la cantidad):		
b Otros .....	23b	999999999999	a XXXXXXXXXXXXXXXXX .....	34a	999999999999
35 <b>Total de gastos.</b> Sume las líneas 12 a la 34e .....			b XXXXXXXXXXXXXXXXX .....	34b	999999999999
36 <b>Ganancias (o pérdidas) netas de negocio agropecuario.</b> Reste la línea 35 de la línea 11. Anote el resultado aquí y en la línea 1a de la Parte V .....			c XXXXXXXXXXXXXXXXX .....	34c	999999999999
			d XXXXXXXXXXXXXXXXX .....	34d	999999999999
			e XXXXXXXXXXXXXXXXX .....	34e	999999999999
				35	999999999999
				36	999999999999

**Sección C: Ingresos de negocio agropecuario — Método de contabilidad a base de lo devengado**

No incluya en las líneas a continuación la venta de ganado usado para tiro, cría, deporte ni lechería. Vea las instrucciones.

37	Venta de ganado, productos agrícolas, granos y otros productos durante el año .....	37	9999999999999
38a	Total de distribuciones de cooperativas (Formulario(s) 1099-PATR) ....	38a	9999999999999
38b	Cantidad tributable	38b	9999999999999
39	Pagos recibidos del programa de agricultura .....	39	9999999999999
40	Préstamos de la <i>Commodity Credit Corporation</i> (CCC) declarados bajo elección (o decomisados) .....	40	9999999999999
41	Ingreso de seguro de cosechas .....	41	9999999999999
42	Ingreso de servicios prestados con equipo agrícola .....	42	9999999999999
43	Otros ingresos de negocio agropecuario (especifique) .....	43	9999999999999
44	Sume las líneas 37, 38b y 39 a 43 .....	44	9999999999999
45	Inventario de ganado, productos agrícolas, granos y otros productos al comienzo del año .....	45	9999999999999
46	Costo de ganado, productos agrícolas, granos y otros productos comprados durante el año .....	46	9999999999999
47	Sume las líneas 45 y 46 .....	47	9999999999999
48	Inventario de ganado, productos agrícolas, granos y otros productos al final del año .....	48	9999999999999
49	Costo de ganado, productos agrícolas, granos y otros productos agrícolas vendidos. Reste la línea 48 de la línea 47*	49	9999999999999
50	Ingreso bruto agropecuario. Reste la línea 49 de la línea 44. Anote el resultado aquí y en la línea 11 de la Parte III .....	50	9999999999999

\*Si usa el método de precio por unidad para el ganado o el método de precio de granja para valorar su inventario y la cantidad que aparece en la línea

48 es mayor que la cantidad de la línea 47, reste la línea 47 de la línea 48. Anote el resultado en la línea 49. Sume las líneas 44 y 49. Anote el resultado en la línea 50 y en la línea 11 de la Parte III.

**Parte IV Ganancias o pérdidas de negocio (por cuenta propia).** Vea las Instrucciones para el Anexo C (Formulario 1040), en inglés.

Nombre del propietario	Número de Seguro Social
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

**Nota:** Si presenta una declaración conjunta y tanto usted como su cónyuge tuvieron una ganancia o pérdida de un negocio, vea **Declaraciones conjuntas y Negocio que Pertece a un Matrimonio**, en las instrucciones, para más información.

**Sección A — Ingresos**

1	Total de entradas brutas \$ 9999999999999 Menos devoluciones y descuentos \$ 9999999999999 Saldo	1	9999999999999
2a	Inventario al comienzo del año .....	2a	9999999999999
b	Compras menos el costo de los artículos retirados del negocio para uso personal .....	2b	9999999999999
c	Costo de mano de obra. No incluya ninguna cantidad pagada a usted mismo .....	2c	9999999999999
d	Materiales y suministros .....	2d	9999999999999
e	Otros costos (adjunte una explicación) .....	2e	9999999999999
f	Sume las líneas 2a a la 2e .....	2f	9999999999999
g	Inventario al final del año .....	2g	9999999999999
h	Costo de mercancías vendidas. Reste la línea 2g de la línea 2f .....	2h	9999999999999
3	<b>Ganancia bruta.</b> Reste la línea 2h de la línea 1	3	9999999999999
4	Otros ingresos .....	4	9999999999999
5	<b>Ingreso bruto.</b> Sume las líneas 3 y 4	5	9999999999999

**Sección B — Gastos**

6	9999999999999	18	Alquiler o arrendamiento:
7	9999999999999	18a	Vehículos, maquinaria y equipo .....
8	9999999999999	18b	Otra propiedad comercial .....
9	9999999999999	19	Reparaciones y mantenimiento .....
10	9999999999999	20	Suministros (no incluidos en la Sección A) .....
11	9999999999999	21	Impuestos y licencias .....
12	9999999999999	22	Gastos de viaje y comidas:
13	9999999999999	22a	Viajes .....
14	9999999999999	22b	Comidas deducibles .....
15	9999999999999	23	Servicios públicos (agua, gas, electricidad, etc.) .....
16	9999999999999	24	Salarios no incluidos en la línea 2c .....
17	9999999999999	25a	Otros gastos (indique la clase de gasto y la cantidad):
			XXXXXXXXXXXXXXXXXXXX .....
			9999999999999
			XXXXXXXXXXXXXXXXXXXX .....
			9999999999999
			XXXXXXXXXXXXXXXXXXXX .....
			9999999999999
			XXXXXXXXXXXXXXXXXXXX .....
			9999999999999
		b	Total de los otros gastos .....
26	<b>Total de gastos.</b> Sume las líneas desde la línea 6 a la 25b .....	26	9999999999999
27	<b>Ganancia (o pérdida) neta.</b> Reste la línea 26 de la línea 5. Anote el resultado aquí y en la línea 2 de la Parte V .....	27	9999999999999

**Parte V Impuesto sobre el ingreso del trabajo por cuenta propia. Nota:** Si recibió **ingresos como empleado de una iglesia**, vea las instrucciones antes de continuar.

Nombre del individuo que recibió <b>ingresos del trabajo por cuenta propia</b> XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX	Número de Seguro Social del individuo con <b>ingresos del trabajo por cuenta propia</b> XXXXXXXXXXXXXX
--	--

**Nota:** Si radica una declaración conjunta y tanto usted como su cónyuge recibieron ingresos del trabajo por cuenta propia, **cada uno** de ustedes tiene que completar una Parte V **por separado**.

A Si es ministro, miembro de una orden religiosa o practicante de la Ciencia Cristiana y presentó el Formulario 4361, pero obtuvo <b>otras ganancias netas</b> de \$400 o más del trabajo por cuenta propia, marque este recuadro y continúe con la Parte V ..... <input checked="" type="checkbox"/>	
1a Ganancia (o pérdida) neta de un negocio agropecuario procedente de la línea 36 de la Parte III, más la parte que usted recibió de una sociedad colectiva agropecuario. <b>Nota:</b> Omite las líneas 1a y 1b si usa el método opcional agropecuario. Vea las instrucciones .....	1a 999999999999
b Si recibió beneficios de jubilación o por incapacidad del Seguro Social, anote la cantidad incluida en la línea 6 de la Parte III procedente de pagos del Programa de Reservas para la Conservación, más su participación distribuible de dichos pagos procedentes de sociedades colectivas agropecuarias .....	1b ( 999999999999 )
2 Ganancia (o pérdida) neta de un negocio no agropecuario procedente de la línea 27 de la Parte IV, más la parte que usted recibió de una sociedad colectiva no agropecuaria. Los ministros o miembros de una orden religiosa vean las instrucciones para obtener las cantidades a declarar en esta línea. Vea las instrucciones para otros ingresos a declarar en esta línea. <b>Nota:</b> Omite esta línea si usa el método opcional no agropecuario. Vea las instrucciones .....	2 999999999999
3 Combine las líneas 1a, 1b y 2 XXXXXXXXXXXXXXXX 999999999999 XXXXXXXXXXXXXXXX 999999999999	3 999999999999
4a Si la línea 3 es más de cero, multiplique la línea 3 por 92.35% (0.9235). De otro modo, anote la cantidad de la línea 3 <b>Nota:</b> Si la línea 4a es menor que \$400 debido a los pagos del Programa de Reservas para la Conservación en la línea 1b, vea las instrucciones.	4a 999999999999
b Si eligió uno (o ambos) de los dos métodos opcionales, anote aquí el total de las líneas 2 y 4 de la Parte VI .....	4b 999999999999
c Combine las líneas 4a y 4b. Si es menos de \$400, <b>deténgase</b> ; no adeuda el impuesto federal sobre el trabajo por cuenta propia. <b>Excepción:</b> Si es menos de \$400 y usted tenía ingresos como empleado de una iglesia, anote "-0-" y continúe .....	4c 999999999999
5a Anote sus ingresos como empleado de una iglesia del (de los) Formulario(s) 499R-2/W-2PR o W-2. Vea las instrucciones para la definición de ingresos recibidos por ser empleado de una iglesia .....	5a 999999999999
b Multiplique la línea 5a por 92.35% (0.9235). Si es menos de \$100, anote "-0-"	5b 999999999999
6 Sume las líneas 4c y 5b .....	6 999999999999
7 Cantidad máxima de salarios e ingreso del trabajo por cuenta propia combinados sujetos al impuesto del Seguro Social para 2022 .....	7 999999999999
8a Total de salarios y propinas sujetos al impuesto del Seguro Social, según aparecen en el (los) Formulario(s) 499R-2/W-2PR o W-2. Si es \$147,000 o más, omita las líneas 8b a la 10 y pase a la línea 11 .....	8a 999999999999
b Propinas que no declaró a su empleador y que están sujetas al impuesto del Seguro Social de la línea 10 del Formulario 4137 (vea las instrucciones) .....	8b 999999999999
c Salarios sujetos al impuesto del Seguro Social de la línea 10 del Formulario 8919 (vea las instrucciones) .....	8c 999999999999
d Sume las líneas 8a, 8b y 8c .....	8d 999999999999
9 Reste la línea 8d de la línea 7. Si es cero o menos, anote "-0-" aquí y también en la línea 10 y pase a la línea 11 .....	9 999999999999
10 Multiplique la cantidad que sea <b>menor</b> entre la línea 6 o la línea 9 por 12.4% (0.124) .....	10 999999999999
11 Multiplique la cantidad de la línea 6 por 2.9% (0.029) .....	11 999999999999
12 <b>Impuesto sobre el trabajo por cuenta propia.</b> Sume las líneas 10 y 11. Anote el resultado aquí y en la línea 3 de la Parte I .....	12 999999999999

**Parte VI Métodos opcionales para calcular la ganancia neta.** Vea las instrucciones para las limitaciones.

**Nota:** Si presenta una declaración conjunta y tanto usted como su cónyuge eligen usar un método opcional para calcular sus ganancias netas, **cada uno** de ustedes tiene que completar y adjuntar una Parte VI **por separado**.

Método opcional agropecuario		
1 Ingreso máximo para los efectos de los métodos opcionales .....	1	999999999999
2 Anote la <b>cantidad menor entre</b> : dos tercios (2/3) del ingreso bruto agropecuario (la línea 11 de la Parte III, más la parte recibida por usted de una sociedad colectiva agropecuaria) pero no menos de cero; o \$6,040. Incluya también esta cantidad en la línea 4b de la Parte V, anteriormente .....	2	999999999999
Método opcional no agropecuario		
3 Reste la línea 2 de la línea 1 .....	3	999999999999
4 Anote la <b>cantidad menor entre</b> : dos tercios (2/3) del ingreso bruto no agropecuario (la línea 5 de la Parte IV, más la parte recibida por usted de una sociedad colectiva no agropecuaria) pero no menos de cero; o la cantidad que aparece en la línea 3 de la Parte VI, anteriormente. Incluya también esta cantidad en la línea 4b de la Parte V, anteriormente .....	4	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

OMB No. 1545-0074

**U.S. Self-Employment Tax Return**

(Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**2024**Department of the Treasury  
Internal Revenue Service

Your first name and initial

XXXXXXXXXXXXXXXXXX

Last name XXXXXXXXXX

Your social security number XXXXXXXXXX

If a joint return, spouse's first name and initial

XXXXXXXXXXXXXXXXXX

Last name XXXXXXXXXX

Spouse's social security number XXXXXXXXXX

Home address (number, street, and apt. no., or rural route)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX

City, town or post office, commonwealth or territory, and ZIP code

XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Foreign country name

XXXXXXXXXXXXXXXXXXXX

Foreign province/state/county XXXXXXXXXX

Foreign postal code XXXXXXXXXX

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**Part I Total Tax and Credits (see instructions)**1 **Filing status.** Check the box for your filing status. Single  Married filing jointly  Married filing separately (MFS)  Head of household  Qualifying surviving spouse

If you checked the MFS box, enter spouse's social security no. above and full name here: XXXXXXXXXX XXXXXXXXXX

2 **Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit. If more than four qualifying children, see instructions and check here 

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

3	Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules .....	3	99999999999999	7	99999999999999
4	Household employment taxes. Attach Schedule H (Form 1040) .....	4	99999999999999		
5	Additional Medicare Tax. Attach Form 8959 .....	5	99999999999999		
6	Other taxes .....	6	99999999999999		
7	<b>Total tax.</b> Add lines 3 through 6 .....				
8	2024 estimated tax payments .....	8	99999999999999	12	99999999999999
9	Excess social security tax withheld .....	9	99999999999999		
10	Additional child tax credit from Part II, line 19 .....	10	99999999999999		
11a	Additional Medicare Tax withheld. Attach Form 8959 .....	11a	99999999999999		
b	Amount paid with request for extension of time to file .....	11b	99999999999999		
12	<b>Total payments and credits.</b> Add lines 8 through 11b .....	12	99999999999999		
13	If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you <b>overpaid</b> .....	13	99999999999999		
14a	Amount of line 13 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/>	14a	99999999999999		
b	Routing number XXXXXXXX	c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number XXXXXXXXXXXXXXXXXXXX				
15	Amount of line 13 you want <b>applied to 2025 estimated tax</b> .....	15	99999999999999		
16	<b>Amount you owe.</b> If line 7 is more than line 12, subtract line 12 from line 7 .....	16	99999999999999		

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
Designee's name	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Personal identification number (PIN) <input type="text"/> XXXXXX	Phone no. <input type="text"/> XXXXXXXXXX

<b>Sign Here</b>	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 the taxpayer) is based on all information of which the preparer has any knowledge.		
Your signature <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX	Date <input type="text"/> XXXXXXXXXX	Daytime phone number <input type="text"/> XXXXXXXXXX	If the IRS sent you an Identity Protection PIN, enter it here (see instructions) <input type="text"/> XXXXXX
Spouse's signature. If a joint return, <b>both</b> must sign. <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX	Date <input type="text"/> XXXXXXXXXX	If the IRS sent your spouse and Identity Protection PIN, enter it here (see instructions) <input type="text"/> XXXXXX	

<b>Paid</b>	Preparer's name <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX	Date <input type="text"/> XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN <input type="text"/> XXXXXXXXXX
<b>Preparer Use Only</b>	Firm's name <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX		Firm's EIN <input type="text"/> XXXXXXXXXX		
	Firm's address <input type="text"/> XXXXXXXXXXXXXXXXXXXXXXX	XX <input type="text"/> XXXXXXXXXX	Phone no. <input type="text"/> XXXXXXXXXX		XXXXXX

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice,  
see instructions.[www.irs.gov/Form1040SS](http://www.irs.gov/Form1040SS)

Form 1040-SS (2024)

**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit (see instructions)**

**1** Do you have one or more qualifying children under age 17 with the required social security number?

- No.** Stop. You can't claim the credit.  
 **Yes.** Go to line 2.

**2** Number of qualifying children under age 17 with the required social security number:

99 x \$1,700 .....

**2** 999999999999

**3** Enter your modified adjusted gross income .....

**3** 999999999999

**4** Enter the amount shown below for your filing status .....

**4** 999999999999

- Married filing jointly – \$400,000
- All other filing statuses – \$200,000

**5** Is the amount on line 3 more than the amount on line 4?

- No.** Leave line 5 blank. Enter the amount from line 2 on line 11, and go to line 12.  
 **Yes.** Subtract line 4 from line 3. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.) .....

**5** 999999999999

**6** Multiply the amount on line 5 by 5% (0.05) .....

**6** 999999999999

**7** Number of qualifying children from line 2 x \$2,000 .....

**7** 999999999999

**8** Number of other dependents, including children who are not under age 17:

**8** 999999999999

99 x \$500. See instructions .....

**9** 999999999999

**9** Add lines 7 and 8 .....

**10** 999999999999

**10** Is the amount on line 9 more than the amount on line 6?

- No.** Stop. You can't claim the credit.  
 **Yes.** Subtract line 6 from line 9 .....

**11** 999999999999

**11** Enter the **smaller** of line 2 or line 10 .....

**12a** Enter one-half of self-employment tax from Part I, line 3 .....

**12a** 999999999999

- b** Enter one-half of the Additional Medicare Tax on self-employment income from Form 8959, line 13 .....

**12b** 999999999999

- c** Add lines 12a and 12b. .....

**12c** 999999999999

**13a** Enter the amount, if any, of withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (**attach copy of form(s)**). If married filing jointly, include your spouse's amounts with yours .....

**13a** 999999999999

- b** Enter the amount reported on Part I, line 6, if any, of employee social security and Medicare tax on tips not reported to employer from Form 4137 .....

**13b** 999999999999

- c** Enter the amount reported on Part I, line 6, if any, of uncollected employee social security and Medicare tax on wages from Form 8919 .....

**13c** 999999999999

- d** Enter the amount reported on Part I, line 6, if any, of uncollected employee social security tax and Medicare tax on tips and group-term life insurance .....

**13d** 999999999999

- e** Enter the amount, if any, of Additional Medicare Tax on Medicare wages from Form 8959, line 7 .....

**13e** 999999999999

- f** Add lines 13a through 13e .....

**13f** 999999999999

**14** Add lines 12c and 13f .....

**14** 999999999999

**15** Enter the amount, if any, of Additional Medicare Tax withheld from Form 8959, line 22 .....

**15** 999999999999

**16** Subtract line 15 from line 14 .....

**16** 999999999999

**17** Enter the amount, if any, from Part I, line 9 .....

**17** 999999999999

**18** Is the amount on line 16 more than the amount on line 17?

- No.** Stop. You can't claim the credit.  
 **Yes.** Subtract line 17 from line 16 .....

**18** 999999999999

**19** **Additional child tax credit.** Enter the smaller of line 11 or line 18 here and on Part I, line 10 .....

**19** 999999999999

**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit — See instructions.**

**Tip:** Bona fide residents of Puerto Rico may claim the additional child tax credit for one or more qualifying children.

1 Modified adjusted gross income .....	1	999999999999
2 Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/ W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours .....	2	999999999999
3 Additional child tax credit. Use the Additional Child Tax Credit Worksheet in the instructions. Enter the amount from line 19 of the worksheet here and on Part I, line 9 .....	3	999999999999

**Part III Profit or Loss From Farming — See the Instructions for Schedule F (Form 1040).**

Name of proprietor

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number

XXXXXXXXXXXX

**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

**Section A — Farm Income — Cash Method**

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes. See instructions.

1 Sales of livestock and other items you bought for resale .....	1	999999999999		
2 Cost or other basis of livestock and other items reported on line 1 .....	2	999999999999		
3 Subtract line 2 from line 1 .....			3	999999999999
4 Sales of livestock, produce, grains, and other products you raised .....			4	999999999999
5a Total cooperative distributions (Form(s) 1099-PATR) .....	5a	999999999999	5b	999999999999
6 Agricultural program payments received .....			6	999999999999
7 Commodity Credit Corporation (CCC) loans reported under election (or forfeited) .....			7	999999999999
8 Crop insurance proceeds .....			8	999999999999
9 Custom hire (machine work) income .....			9	999999999999
10 Other income .....			10	999999999999
<b>11 Gross farm income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 .....			11	999999999999

**Section B — Farm Expenses — Cash and Accrual Method**

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12 Car and truck expenses (see instructions) .....	12	999999999999	24	999999999999
13 Chemicals .....	13	999999999999	25	999999999999
14 Conservation expenses .....	14	999999999999		
15 Custom hire (machine work) .....	15	999999999999	26a	999999999999
16 Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required) .....	16	999999999999	26b	999999999999
17 Employee benefit programs other than on line 25 .....	17	999999999999	27	999999999999
18 Feed purchased .....	18	999999999999	28	999999999999
19 Fertilizers and lime .....	19	999999999999	29	999999999999
20 Freight and trucking .....	20	999999999999	30	999999999999
21 Gasoline, fuel, and oil .....	21	999999999999	31	999999999999
22 Insurance (other than health) .....	22	999999999999	32	999999999999
23 Interest (see instructions):			33	999999999999
a Mortgage (paid to banks, etc.) .....	23a	999999999999	34a	999999999999
b Other .....	23b	999999999999	34b	999999999999
<b>35 Total expenses.</b> Add lines 12 through 34e .....			34c	999999999999
<b>36 Net farm profit or (loss).</b> Subtract line 35 from line 11. Enter the result here and in Part V, line 1a .....			34d	999999999999
			34e	999999999999
			35	999999999999
			36	999999999999

**Section C — Farm Income — Accrual Method**

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below. See instructions.

37	Sales of livestock, produce, grains, and other products during the year .....	37	999999999999999
38a	Total cooperative distributions (Form(s) 1099-PATR) .....	38a   999999999999999	38b Taxable amount
39	Agricultural program payments received .....		39   999999999999999
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) .....		40   999999999999999
41	Crop insurance proceeds .....		41   999999999999999
42	Custom hire (machine work) income .....		42   999999999999999
43	Other farm income (specify) XXXXXXXXXXXXXXXXXXXXXXXXX		43   999999999999999
44	Add lines 37, 38b, and 39 through 43 .....		44   999999999999999
45	Inventory of livestock, produce, grains, and other products at the beginning of the year .....	45   999999999999999	
46	Cost of livestock, produce, grains, and other products purchased during the year .....	46   999999999999999	
47	Add lines 45 and 46 .....	47   999999999999999	
48	Inventory of livestock, produce, grains, and other products at the end of the year .....	48   999999999999999	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* .....		49   999999999999999
50	<b>Gross farm income.</b> Subtract line 49 from line 44. Enter the result here and in Part III, line 11 .....		50   999999999999999

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

**Part IV Profit or Loss From Business (Sole Proprietorship) — See the Instructions for Schedule C (Form 1040).**

Name of proprietor	Social security number
XX	XXXXXXXXXXXX

**Note:** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

**Section A — Income**

1	Gross receipts \$ 999999999999 Less returns and allowances \$ 999999999999 Balance 1	999999999999999
2a	Inventory at beginning of year .....	2a   999999999999999
b	Purchases less cost of items withdrawn for personal use .....	2b   999999999999999
c	Cost of labor. Don't include any amounts paid to yourself .....	2c   999999999999999
d	Materials and supplies .....	2d   999999999999999
e	Other costs (attach statement) XXXXXXXXXXXXXXXXX	2e   999999999999999
f	Add lines 2a through 2e .....	2f   999999999999999
g	Inventory at end of year .....	2g   999999999999999
h	Cost of goods sold. Subtract line 2g from line 2f .....	
3	<b>Gross profit.</b> Subtract line 2h from line 1 .....	2h   999999999999999
4	Other income .....	3   999999999999999
5	<b>Gross income.</b> Add lines 3 and 4 .....	4   999999999999999
		5   999999999999999

**Section B — Expenses**

6	Advertising 6 999999999999	18	Rent or lease: a Vehicles, machinery, and equipment 18a 999999999999
7	Car and truck expenses (see instructions) 7 999999999999	18b	b Other business property 18b 999999999999
8	Commissions and fees 8 999999999999	19	Repairs and maintenance 19 999999999999
9	Contract labor 9 999999999999	20	Supplies (not included in Section A) 20 999999999999
10	Depletion 10 999999999999	21	Taxes and licenses 21 999999999999
11	Depreciation and section 179 expense deduction not claimed elsewhere. (attach Form 4562 if required) 11 999999999999	22	Travel and meals: a Travel 22a 999999999999
12	Employee benefit programs other than on line 17) 12 999999999999	22b	b Deductible meals 22b 999999999999
13	Insurance (other than health) 13 999999999999	23	Utilities 23 999999999999
14	Interest on business indebtedness (see instructions) 14 999999999999	24	Wages not included on line 2c 24 999999999999
15	Legal and professional services 15 999999999999	25a	Other expenses (list type and amount): XXXXXXXXXXXXXXXXXXXXX 999999999999
16	Office expense 16 999999999999		XXXXXXXXXXXXXXXXXXXXX 999999999999
17	Pension and profit-sharing plans 17 999999999999		XXXXXXXXXXXXXXXXXXXXX 999999999999
26	Total expenses. Add lines 6 through 25b 26 999999999999		XXXXXXXXXXXXXXXXXXXXX 999999999999
27	<b>Net profit or (loss).</b> Subtract line 26 from line 5. Enter the result here and in Part V, line 2 27 999999999999		

**Part V Self-Employment Tax — If you had church employee income, see instructions before you begin.**

Name of person with self-employment income

XXXXXXXXXXXXXXXXXXXX

Social security number of person  
with self-employment income

XXXXXXXXXXXX

**Note:** If you are filing a joint return and both you and your spouse had self-employment income, you must each complete a separate Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V	<input checked="" type="checkbox"/>
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships.	1a 999999999999
	<b>Note:</b> Skip lines 1a and 1b if you use the farm optional method. See instructions.	1b (999999999999)
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See instructions	2 999999999999
3	Combine lines 1a, 1b, and 2 XXXXXXXXXXXXXXXX 999999999999 XXXXXXXXXXXXXXXX 999999999999	3 999999999999
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3	4a 999999999999
	<b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b 999999999999
c	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue	4c 999999999999
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income	5a 999999999999
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b 999999999999
6	Add lines 4c and 5b	6 999999999999
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2022	7 999999999999
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$147,000 or more, skip lines 8b through 10, and go to line 11.	8a 999999999999
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b 999999999999
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c 999999999999
d	Add lines 8a, 8b, and 8c	8d 999999999999
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9 999999999999
10	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	10 999999999999
11	Multiply line 6 by 2.9% (0.029)	11 999999999999
12	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and in Part I, line 3	12 999999999999

**Part VI Optional Methods To Figure Net Earnings — See instructions for limitations.**

**Note:** If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must each complete and attach a separate Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	999999999999
2	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$6,040. Also, include this amount in Part V, line 4b, above	2	999999999999
Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	999999999999
4	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount in Part VI, line 3, above. Also, include this amount in Part V, line 4b, above	4	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**Declaración de Impuestos Federal sobre el  
Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario  
Adicional por Hijos para Residentes Bona Fide de Puerto Rico)**

Department of the Treasury  
Internal Revenue Service

Para el año correspondiente del 1 de enero al 31 de diciembre de 2024, o cualquier otro año tributario  
comenzando el de 2024 y terminando el de 20

**2024**

Islas Vírgenes Estadounidenses, Guam, Samoa Estadounidense, la Mancomunidad de las Islas Marianas del Norte o Puerto Rico

Nombre e inicial de su segundo nombre XXXXXXXXXXXXXXXXXXXX	Apellido XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	Su número de Seguro Social XXXXXXXXXXXX
Si es una declaración conjunta, nombre e inicial del cónyuge XXXXXXXXXXXXXXXXXXXX	Apellido XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	Número de Seguro Social del cónyuge XXXXXXXXXXXX

Dirección postal (número, calle y número de apartamento, o ruta rural)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

Ciudad, pueblo u oficina postal, estado libre asociado o territorio y código postal (ZIP)

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Nombre del país extranjero XXXXXXXXXXXXXXXXXXXX	Provincia/estado/condado/extranjero XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Código postal extranjero XXXXXXXXXXXXXXXXXXXX
--	---	--

En algún momento durante 2024, ¿(a) recibió (como recompensa, premio o pago por bienes o servicios) o (b) vendió, intercambió o de otra manera enajenó un activo digital (o un interés financiero en un activo digital)? (Vea las instrucciones)

Sí  No

**Parte I Impuesto y Créditos Totales (vea las instrucciones)**

**1 Estado civil.** Marque el recuadro para su estado civil.

Soltero  Casado que presenta una declaración conjunta  Casado que presenta una declaración por separado  Cabeza de familia  Cónyuge sobreviviente que reúne los requisitos  
Si marcó el recuadro de casado que presenta una declaración por separado, anote arriba el número de Seguro Social de su cónyuge y el nombre completo aquí: XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

**2 Hijos calificados.** Complete sólo si usted es residente bona fide de Puerto Rico y reclama el crédito tributario adicional por hijos. Si son más de cuatro hijos calificados, vea las instrucciones y marque aquí

(a) Primer nombre	Apellido	(b) Número de Seguro Social del hijo	(c) Parentesco del hijo con usted
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

**3** Impuesto sobre el trabajo por cuenta propia de la línea **12** del Anexo SE (Formulario 1040). Adjunte el Anexo SE (Formulario 1040) y los anexos que correspondan .....

3	999999999999
---	--------------

**4** Impuestos por empleados domésticos. Adjunte el Anexo H (Formulario 1040) .....

4	999999999999
---	--------------

**5** Impuesto Adicional del Medicare. Adjunte el Formulario 8959 .....

5	999999999999
---	--------------

**6** Otros impuestos

XXXXXXXXXXXXXXXXXXXX

6	999999999999
---	--------------

**7** **Impuestos totales.** Sume las líneas **3** a **6** .....

7	999999999999
---	--------------

**8** Pagos del impuesto estimado del año 2024 .....

8	999999999999
---	--------------

**9** Impuesto del Seguro Social retenido en exceso .....

9	999999999999
---	--------------

**10** Crédito tributario adicional por hijos de la línea **19** de la Parte II .....

10	999999999999
----	--------------

**11a** Impuesto Adicional del Medicare retenido. Adjunte el Formulario 8959 .....

11a	999999999999
-----	--------------

**b** Cantidad pagada con solicitud de prórroga para presentar .....

11b	999999999999
-----	--------------

**12** Pagos y créditos totales. Sume las líneas **8** a **11b** XXXXXXXXXX

12	999999999999
----	--------------

**13** Si la línea **12** es mayor que la línea **7**, reste la línea **7** de la línea **12**. Ésta es la cantidad pagada en exceso .....

13	999999999999
----	--------------

**14a** Cantidad de la línea **13** que quiere que le reembolsen a usted. Si adjunta el Formulario 8888, marque aquí

14a	999999999999
-----	--------------

**b** Núm. de circulación

**c** Tipo:  Corriente  Ahorros

**d** Núm. de cuenta

**15** Cantidad de la línea **13** que quiere que se le aplique al impuesto estimado de 2025 .....

15	999999999999
----	--------------

**16** Cantidad que usted adeuda. Si la línea **7** es mayor que la línea **12**, reste la línea **12** de la línea **7** .....

16	999999999999
----	--------------

**Tercero Autorizado**

¿Desea permitir que otra persona hable sobre esta declaración con el IRS? Vea las instrucciones.

Sí. Complete lo siguiente.

No

Nombre del tercero autorizado

Número de teléfono

Número de identificación personal (PIN)

**Firme Aquí**

¿Declaración conjunta?  
Vea las instrucciones. Conserve una copia para sus archivos.

Bajo pena de perjurio, declaro que he examinado esta declaración, incluyendo todo anexo o comprobante que la acompañe, y que, a mi leal saber y entender, es verídica, correcta y completa. La declaración del preparador (que no sea el contribuyente) está basada en toda información de la cual el preparador tenga conocimiento.

Su firma

Fecha

Número de teléfono durante el día

Si el IRS le envío un "Identity Protection PIN", anótelos aquí.

Vea las instr.

XXXXXX

Firma del cónyuge. Si presentan conjuntamente, ambos cónyuges tienen que firmar.

Fecha

Si el IRS le envío a su cónyuge un "Identity Protection PIN", anótelos aquí.

Vea las instr.

XXXXXX

Para Usos Exclusivos del Preparador Remunerado	Nombre del preparador <input type="text" value="XXXXXXXXXXXXXXXXXXXXXX"/>	Firma del preparador <input type="text" value="XXXXXXXXXXXXXXXXXXXXXX"/>	Fecha <input type="text" value="XXXXXX"/>	Marque aquí si trabaja por cuenta propia <input checked="" type="checkbox"/> PTIN <input type="text" value="XXXXXXXXXXXX"/>
	Nombre y dirección de la empresa <input type="text" value="XXXXXXXXXXXXXXXXXXXXXX"/>	XX XXXXXXXXXXXXXXXX	Núm. de identificación del empleador <input type="text" value="XXXXXXXXXXXX"/>	Núm. de teléfono <input type="text" value="XXXXXXXXXXXX"/>

Para el Aviso sobre la Divulgación, la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites, vea las instrucciones.

[www.irs.gov/Form1040SSP](http://www.irs.gov/Form1040SSP)

Form 1040-SS (sp) (2024)

**Part II Residentes Bona Fide de Puerto Rico que Reclaman el Crédito Tributario Adicional por Hijos (ACTC)**

(vea las instrucciones)

1	¿Tiene uno o más hijos calificados menores de 17 años de edad con el número de Seguro Social requerido?		
<input checked="" type="checkbox"/> No. No siga. No puede reclamar el crédito. <input checked="" type="checkbox"/> Sí. Pase a la línea 2.			
2	Número de hijos calificados menores de 17 años de edad con el número de Seguro Social requerido:  99 x \$1,700.	2	999999999999
3	Anote la cantidad de su ingreso bruto ajustado modificado .....	3	999999999999
4	Anote la cantidad indicada a continuación que corresponda a su estado civil para efectos de la declaración. ....	4	999999999999
5	● Casado que presenta una declaración conjunta —\$400,000 ● Todos los otros estados civiles —\$200,000	5	999999999999
6	¿Es la cantidad que aparece en la línea 3 mayor que la cantidad que aparece en la línea 4?	6	999999999999
<input checked="" type="checkbox"/> No. Deje la línea 5 en blanco. Anote la cantidad de la línea 2 en la línea 11 y pase a la línea 12.  <input checked="" type="checkbox"/> Sí. Reste la línea 4 de la línea 3. Si el resultado no es un múltiplo de \$1,000, aumentélo al próximo múltiplo de \$1,000 (por ejemplo, aumente \$425 a \$1,000, \$1,025 a \$2,000, etcétera) ....			
7	Multiplique la cantidad que aparece en la línea 5 por el 5% (0.05) .....	7	999999999999
8	Multiplique el número de hijos calificados de la línea 2 por \$2,000 .....	8	999999999999
9	Número de otros dependientes, incluyendo los hijos que no sean menores de 17 años de edad:  99 x \$500. Vea las instrucciones .....	9	999999999999
10	Suma las líneas 7 y 8 .....	10	999999999999
11	¿Es la cantidad que aparece en la línea 9 mayor que la cantidad que aparece en la línea 6?	11	999999999999
<input checked="" type="checkbox"/> No. No siga. No puede reclamar el crédito. <input checked="" type="checkbox"/> Sí. Reste la línea 6 de la línea 9 .....			
12a	Anote aquí la cantidad menor entre la cantidad de la línea 2 o la línea 10 .....	12a	999999999999
12b	Anote la mitad del impuesto sobre el trabajo por cuenta propia que aparece en la línea 3 de la Parte I .....	12b	999999999999
b	Anote la mitad del Impuesto Adicional del Medicare sobre el ingreso del trabajo por cuenta propia de la línea 13 del Formulario 8959 .....	12c	999999999999
c	Sume las líneas 12a y 12b .....	13a	999999999999
13a	Anote la cantidad, si alguna, de la retención del impuesto del Seguro Social, del Medicare y del Impuesto Adicional del Medicare del (de los) Formulario(s) 499R-2/W-2PR de Puerto Rico ( <b>adjunte copia(s) de dicho(s) formulario(s)</b> ). Si es casado que presenta una declaración conjunta, incluya las cantidades de su cónyuge con las suyas .....	13b	999999999999
b	Anote la cantidad declarada en la línea 6 de la Parte I, si alguna, de los impuestos del Seguro Social y del Medicare sobre las propinas recibidas del empleado y no declaradas al empleador del Formulario 4137 .....	13c	999999999999
c	Anote la cantidad declarada en la línea 6 de la Parte I, si alguna, de los impuestos del empleado del Seguro Social y del Medicare no retenidos sobre los salarios del Formulario 8919 .....	13d	999999999999
d	Anote la cantidad declarada en la línea 6 de la Parte I, si alguna, de los impuestos del empleado del Seguro Social y del Medicare no retenidos sobre propinas y seguro de vida colectivo a término .....	13e	999999999999
e	Anote la cantidad, si alguna, del Impuesto Adicional del Medicare sobre los salarios del Medicare de la línea 7 del Formulario 8959 .....	13f	999999999999
f	Sume las líneas 13a a 13e .....	14	999999999999
14	Sume las líneas 12c y 13f .....	15	999999999999
15	Anote la cantidad, si alguna, de la retención del Impuesto Adicional del Medicare de la línea 22 del Formulario 8959 .....	16	999999999999
16	Reste la línea 15 de la línea 14 .....	17	999999999999
17	Anote la cantidad, si alguna, de la línea 9 de la Parte I .....	18	999999999999
18	¿Es la cantidad que aparece en la línea 16 mayor que la que aparece en la línea 17?	19	999999999999
<input checked="" type="checkbox"/> No. No siga. No puede reclamar el crédito. <input checked="" type="checkbox"/> Sí. Reste la línea 17 de la línea 16 .....			
19	<b>Crédito tributario adicional por hijos.</b> Anote la que sea menor entre la cantidad de la línea 11 o la línea 18 aquí y en la línea 10 de la Parte I .....		

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

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

OMB No. 1545-0074

**2024**

Attachment Sequence No. **07**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.		
	1 Medical and dental expenses (see instructions) .....	1 999999999999	
	2 Enter amount from Form 1040 or 1040-SR, line 11 .....	2   999999999999	
	3 Multiply line 2 by 7.5% (0.075) .....	3 999999999999	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 999999999999
<b>Taxes You Paid</b>	<p>5 State and local taxes.</p> <p>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 checked="" type="checkbox"/> 5a 999999999999</p> <p>b State and local real estate taxes (see instructions) 5b 999999999999</p> <p>c State and local personal property taxes 5c 999999999999</p> <p>d Add lines 5a through 5c 5d 999999999999</p> <p>e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e 999999999999</p> <p>6 Other taxes. List type and amount: 6 999999999999</p>		
	7 Add lines 5e and 6 7 999999999999		
<b>Interest You Paid</b>	<p>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 checked="" type="checkbox"/> 8a 999999999999</p> <p>a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8b 999999999999</p> <p>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 XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXX</p> <p>c Points not reported to you on Form 1098. See instructions for special rules 8c 999999999999</p> <p>d Reserved for future use 8d</p> <p>e Add lines 8a through 8c 8e 999999999999</p> <p>9 Investment interest. Attach Form 4952 if required. See instructions XXXXXXXXXXXXXXXXXX</p> <p>10 Add lines 8e and 9 10 999999999999</p>		
<b>Gifts to Charity</b>	<p>11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11 999999999999</p> <p>12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 12 999999999999</p> <p>13 Carryover from prior year 13 999999999999</p> <p>14 Add lines 11 through 13 14 999999999999</p>		
<b>Casualty and Theft Losses</b>	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 999999999999		
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXX 16 999999999999		
<b>Total Itemized Deductions</b>	<p>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 999999999999</p> <p>18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXXXX</p>		

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

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

OMB No. 1545-0074

**2024**

Attachment Sequence No. **07**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

<b>Medical and Dental Expenses</b>	<b>Caution:</b> 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		
<b>Taxes You Paid</b>	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4		
	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box .....	5a		
	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		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....	5e		
<b>Interest You Paid</b>	6 Other taxes. List type and amount: .....	6		
	7 Add lines 5e and 6 .....	7		
	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box .....			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....	8a		
	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		
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	11		
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	12		
	13 Carryover from prior year .....	13		
	14 Add lines 11 through 13 .....	14		
<b>Casualty and Theft Losses</b>	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 .....			
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
<b>Total Itemized Deductions</b>	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	999999999999	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box .....			

# **SCHEDULE B**

**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

## **Interest and Ordinary Dividends**

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

OMB No. 1545-0074

2024

Attachment  
Sequence No. 08

Name(s) shown on return

Your social security number  
XXXXXXXXXXXX

---

## **Part I**

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

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

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

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

---

## **Part II**

# Ordinary Dividends

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

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

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

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

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

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

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

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

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

Yes	No
X	X
X	X
X	X

**SCHEDULE C**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2024**

Attachment Sequence No. **09**

Name of proprietor

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number (SSN)

XXXXXXXXXXXX

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

**B** Enter code from instructions

XXXXXX

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

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

XXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

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

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

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

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

**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input checked="" type="checkbox"/>	1	9999999999999
2	Returns and allowances		2	9999999999999
3	Subtract line 2 from line 1		3	9999999999999
4	Cost of goods sold (from line 42)		4	9999999999999
5	<b>Gross profit.</b> Subtract line 4 from line 3		5	9999999999999
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	9999999999999
7	<b>Gross income.</b> Add lines 5 and 6		7	9999999999999

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

8	Advertising	8	9999999999999	18	Office expense (see instructions)	18	9999999999999
9	Car and truck expenses (see instructions)	9	9999999999999	19	Pension and profit-sharing plans	19	9999999999999
10	Commissions and fees	10	9999999999999	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	9999999999999	a	Vehicles, machinery, and equipment	20a	9999999999999
12	Depletion	12	9999999999999	b	Other business property	20b	9999999999999
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	9999999999999	21	Repairs and maintenance	21	9999999999999
14	Employee benefit programs (other than on line 19)	14	9999999999999	22	Supplies (not included in Part III)	22	9999999999999
15	Insurance (other than health)	15	9999999999999	23	Taxes and licenses	23	9999999999999
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	9999999999999	a	Travel	24a	9999999999999
b	Other	16b	9999999999999	b	Deductible meals (see instructions)	24b	9999999999999
17	Legal and professional services	17	9999999999999	25	Utilities	25	9999999999999
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b			26	Wages (less employment credits)	26	9999999999999
29	Tentative profit or (loss). Subtract line 28 from line 7			27a	Other expenses (from line 48)	27a	9999999999999
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	9999999999999

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

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

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

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

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

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

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040)**, line 3, and on **Schedule SE**, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041**, line 3.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

XXX

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

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

**33** Method(s) used to value closing inventory:    **a**  Cost    **b**  Lower of cost or market    **c**  Other (attach explanation)    XXXXXXXXXXXXXXXX

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation XXXXXXXXXXXXXXXX  Yes  No

**35** Inventory at beginning of year. If different from last year's closing inventory, attach explanation **35** 999999999999999

**36** Purchases less cost of items withdrawn for personal use **36** 9999999999999

**37** Cost of labor. Do not include any amounts paid to yourself **37** 999999999999999

**38** Materials and supplies **38** 999999999999999

**39 Other costs** XXXXXXXXXXXXXXXXXXXX **39** 99999999999999

**40** Add lines 35 through 39 **40** 999999999999999

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

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

**Part V Other Expenses.** List below business expenses not included on lines 6-26, line 27b, or line 30.

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

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
Principle business or profession XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Form/Schedule XXXX

1. Schedule C, Line 31, Net profit or (loss) .....	1. 999999999999
Additions for qualified business income:	
2. Form 4797, Ordinary income .....	2. 999999999999
Prior suspended losses utilized this year	
3. Passive suspended losses .....	3. 999999999999
4. At-Risk suspended losses .....	4. 999999999999
5. Section 179 carryover .....	5. 999999999999
6. Total additions to net profit or (loss). Add lines 2 through 5.	6. 999999999999
Subtractions for qualified business income	
7. Form 4797, Ordinary loss (includes share of Net section 1231 losses) .....	7. 999999999999
8. Deductible portion of self-employment taxes .....	8. 999999999999
9. Self-employed SEP, SIMPLE, and qualified plans .....	9. 999999999999
10. Self-employed health insurance deduction .....	10. 999999999999
11. Reserved .....	11. 999999999999
12. Reserved .....	12. 999999999999
13. Total subtraction to net profit or (loss). Add lines 7 through 12. ....	13. 999999999999
14. Qualified business income for this activity. Line 1 plus line 6 less line 13. ....	14. 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

Carryovers:	Beginning of Year			End of Year		
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	QBI Portion of Allowed Losses
Passive activity:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
At-Risk:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 - COGS	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Other:						
Section 179	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 - COGS	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**SCHEDULE D**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

OMB No. 1545-0074

**2024**Attachment Sequence No. **12**

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

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

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

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

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

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

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

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....	999999999999	999999999999		999999999999
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with Box A checked .....	999999999999	999999999999	999999999999	999999999999
<b>2</b> Totals for all transactions reported on Form(s) 8949 with Box B checked .....	999999999999	999999999999	999999999999	999999999999
<b>3</b> Totals for all transactions reported on Form(s) 8949 with Box C checked .....	999999999999	999999999999	999999999999	999999999999
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b> 999999999999
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b> 999999999999
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( 999999999999 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....				<b>7</b> 999999999999

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

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....	999999999999	999999999999		999999999999
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with Box D checked .....	999999999999	999999999999	999999999999	999999999999
<b>9</b> Totals for all transactions reported on Form(s) 8949 with Box E checked .....	999999999999	999999999999	999999999999	999999999999
<b>10</b> Totals for all transactions reported on Form(s) 8949 with Box F checked .....	999999999999	999999999999	999999999999	999999999999
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b> 999999999999
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b> 999999999999
<b>13</b> Capital gain distributions. See the instructions .....	XXXXXXXXXXXX	XXXXXXXXXXXX	99999999	<b>13</b> 999999999999
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( 999999999999 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back .....				<b>15</b> 999999999999

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

Schedule D (Form 1040) 2024

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>999999999999</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains?		
<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	<b>999999999999</b>
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	<b>999999999999</b>
<b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.		
<input checked="" type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	}	<b>21 ( 999999999999 )</b>
<p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.		
<input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service

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**Capital Gains and Losses**

OMB No. 1545-0074

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

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

Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**2024**Attachment Sequence No. **12**

Name(s) shown on return

xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Your social security number

xxxxxxxxxxxx

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....	999999999999	999999999999		999999999999
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with Box A checked .....	999999999999	999999999999	999999999999	999999999999
<b>2</b> Totals for all transactions reported on Form(s) 8949 with Box B checked .....	999999999999	999999999999	999999999999	999999999999
<b>3</b> Totals for all transactions reported on Form(s) 8949 with Box C checked .....	999999999999	999999999999	999999999999	999999999999
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b> 999999999999
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b> 999999999999
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( 999999999999 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back .....				<b>7</b> 999999999999

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....	999999999999	999999999999		999999999999
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with Box D checked .....	999999999999	999999999999	999999999999	999999999999
<b>9</b> Totals for all transactions reported on Form(s) 8949 with Box E checked .....	999999999999	999999999999	999999999999	999999999999
<b>10</b> Totals for all transactions reported on Form(s) 8949 with Box F checked .....	999999999999	999999999999	999999999999	999999999999
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b> 999999999999
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b> 999999999999
<b>13</b> Capital gain distributions. See the instructions .....	XXXXXXXXXXXX XXXXXXXXXX 99999999			<b>13</b> 999999999999
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( 999999999999 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back .....				<b>15</b> 999999999999

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

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Schedule D (Form 1040) 2024

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>999999999999</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains?		
<b>Yes.</b> Go to line 18. <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	<b>999999999999</b>
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	<b>999999999999</b>
<b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	}	<b>21 ( 999999999999 )</b>
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

XXXXXXXXXXXXXXXXXXXX

Schedule D (Form 1040) 2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**28% Rate Capital Gain Tax Worksheet - Schedule D Line 18**

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II ..... 1. 999999999999
2. Enter as a positive number the total of:
  - Any section 1202 exclusion you reported in column (g) of Form 8949 Part II with code "Q" in column (f), that is 50% of the gain;
  - 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and
  - 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain
 Do not make an entry for any section 1202 exclusion that is 100% of the gain. 2. 999999999999
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824 ..... 3. 999999999999
4. Enter the total of any collectibles gain reported to you on:
  - Form 1099-DIV, box 2d;
  - Form 2439, box 1d; and
  - Schedule K-1 from a partnership, S corporation, estate, or trust.
 ] u ..... 4. 999999999999
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D ..... 5. (999999999999)
6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0- ..... 6. (999999999999)
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 ..... 7. 999999999999

**Unrecaptured Section 1250 Gain Worksheet - Schedule D Line 19**

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions ..... 1. \*  
2. \*  
3. 999999999999
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 ..... 4. 999999999999
3. Subtract line 2 from line 1. \*(Total amount is reported. See the Unrecaptured Section 1250 Gains stmt for detail) ..... 5. 999999999999  
6. 999999999999
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions) ..... 7. 999999999999
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" ..... 8. 999999999999  
9. 999999999999
6. Add lines 3 through 5 ..... 10. 999999999999
7. Enter the **smaller** of line 6 or the gain from 4797, line 7 (4797 line 7 999999999999) 7. 999999999999
8. Enter the amount, if any, from Form 4797, line 8 ..... 8. 999999999999  
9. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 10. 999999999999
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) ..... 11. 999999999999
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R ..... 12. 999999999999  
13. 999999999999
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions) ..... 14. 999999999999  
15. (999999999999)
13. Add lines 9 through 12 ..... 16. (999999999999)
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0- ..... 17. 999999999999
15. Enter the (loss), if any, from Sch D, line 7. If Sch D, line 7, is zero or a gain, enter -0- ..... 18. 999999999999
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D\* ..... 19. 999999999999
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain enter -0- ..... 20. 999999999999
18. **Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result here and on Schedule D, line 19 ..... 21. 999999999999

\*If you're filing Form 2555 (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## 28% Rate Capital Gain Tax Worksheet, AMT

All forms referenced are the AMT version of the form.

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II ..... 1. 999999999999
2. Enter as a positive number the total of:
  - Any section 1202 exclusion you reported in column (g) of Form 8949, Part II with code "Q" in column (f), that is 50% of the gain;
  - 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and
  - 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain ..... 2. 999999999999
 Do not make an entry for any section 1202 exclusion that is 100% of the gain.
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824 ..... 3. 999999999999
4. Enter the total of any collectible gain reported to you on:
  - Form 1099-DIV, box 2d;
  - Form 2439, box 1d; and
  - Schedule K-1 from a partnership, S corporation, estate, or trust. ] u ..... 4. 999999999999
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D ..... 5. (999999999999)
6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0 ..... 6. (999999999999)
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 ..... 7. 999999999999

## Unrecaptured Section 1250 Gain Worksheet - Form 6251, Line 14

All forms referenced are the AMT version of the form. If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to In 10

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. \* ..... \*
2. Enter the amount from Form 4797, In 26g, for the property for which you made an entry on line 1 ..... 2. \* ..... \*
3. Subtract line 2 from line 1. \*(Total amount is reported. See the Unrecaptured Section 1250 Gains stmt for detail) ..... 3. 999999999999
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year ..... 4. 999999999999
5. Enter the total of any amounts reported to you on Sch K-1 from partnership/S corp as unrecap section 1250 gain ..... 5. 999999999999
6. Add lines 3 through 5 ..... 6. 999999999999
7. Enter the **smaller** of line 6 or gain from Form 4797, line 7 (AMT Form 4797 line 7 999999999999) ..... 7. 999999999999
8. Enter the amount, if any, from Form 4797, line 8 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Enter the gain from the sale/exchange of a partnership interest attributable to unrecaptured section 1250 gain ..... 10. 999999999999
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R ..... 11. 999999999999
12. Enter the total of any unrecaptured sect 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Form 4797 for the yr of sale ..... 12. 999999999999
13. Add lines 9 through 12 ..... 13. 999999999999
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0- ..... 14. 999999999999
15. Enter the (loss), if any, from the Schedule D, line 7. If zero or gain enter -0- ..... 15. (999999999999)
16. Enter your long-term capital loss carryovers from Sch D, line 14 and Schedule K-1 (Form 1041), box 11, code D ..... 16. (999999999999)
17. Combine lines 14 thru 16. If result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- ..... 17. 999999999999
18. Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result on Form 6251, page 2, line 14 ..... 18. 999999999999

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

**Note.** This worksheet reports short-term transactions that were reported on Form 1099-B for which basis was reported to IRS and for which there no adjustments to the gain or loss. Transactions reported on this worksheet are not reported on Form 8949.

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

**Note.** This worksheet reports short-term transactions that were reported on Form 1099-B for which basis was reported to IRS and for which there no adjustments to the gain or loss. Transactions reported on this worksheet are not reported on Form 8949.

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

**Note.** This worksheet reports long-term transactions that were reported on Form 1099-B for which basis was reported to IRS and for which there no adjustments to the gain or loss. Transactions reported on this worksheet are not reported on Form 8949.

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

**Note.** This worksheet reports long-term transactions that were reported on Form 1099-B for which basis was reported to IRS and for which there no adjustments to the gain or loss. Transactions reported on this worksheet are not reported on Form 8949.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet ..... 1. 999999999999
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a\* ..... 2. 999999999999
3. Are you filing Schedule D?\*
 

Yes. Enter the **smaller** of line 15 or 16 of Schedule D.  
If either line 15 or 16 is a loss, enter -0-

No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7
4. Add lines 2 and 3 ..... 4. 999999999999
5. Subtract line 4 from line 1. If zero or less, enter -0- ..... 5. 999999999999
6. Enter:  
\$47,025 if single or married filing separately,  
\$94,050 if married filing jointly or qualifying surviving spouse,  
\$63,000 if head of household.
7. Enter the smaller of line 1 or line 6 ..... 7. 999999999999
8. Enter the smaller of line 5 or line 7 ..... 8. 999999999999
9. Subtract line 8 from line 7. This amount is taxed at 0% ..... 9. 999999999999
10. Enter the smaller of line 1 or line 4 ..... 10. 999999999999
11. Enter the amount from line 9 ..... 11. 999999999999
12. Subtract line 11 from line 10 ..... 12. 999999999999
13. Enter:  
\$518,900 if single,  
\$291,850 if married filing separately,  
\$583,750 if married filing jointly or qualifying surviving spouse,  
\$551,350 if head of household.
14. Enter the smaller of line 1 or line 13 ..... 14. 999999999999
15. Add lines 5 and 9 ..... 15. 999999999999
16. Subtract line 15 from line 14. If zero or less, enter -0- ..... 16. 999999999999
17. Enter the smaller of line 12 or line 16 ..... 17. 999999999999
18. Multiply line 17 by 15% (0.15) ..... 18. 999999999999
19. Add lines 9 and 17 ..... 19. 999999999999
20. Subtract line 19 from line 10 ..... 20. 999999999999
21. Multiply line 20 by 20% (0.20) ..... 21. 999999999999
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
23. Add lines 18, 21, and 22 ..... 22. 999999999999
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
25. **Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet ..... 24. 999999999999
25. **Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet ..... 25. 999999999999

\*If you are filing Form 2555, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

1. Enter your taxable income from Form 1040, 1040-SR, or 1040-NR, line 15. (However, if you are filing Form 2555 relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet) .....
2. Enter your qualified dividends from Form 1040, line 3a 2. 999999999999
3. Form 4952, line 4g amount 3. 999999999999
4. Form 4952, line 4e amount\* 4. 999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- 5. 999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0--\* 6. 999999999999
7. Enter the smaller of line 15 or line 16 of Schedule D 7. 999999999999
8. Enter the smaller of line 3 or line 4 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0--\* 9. 999999999999
10. Add lines 6 and 9 10. 999999999999
11. Add lines 18 and 19 of Schedule D\*\* 11. 999999999999
12. Enter the smaller of line 9 or line 11 12. 999999999999
13. Subtract line 12 from line 10 13. 999999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- 14. 999999999999
15. Enter \$47,025 if Single or MFS; \$94,050 if MFJ or QSS; \$63,000 if HOH 15. 999999999999 XXXXXXXXXXXXXXXXXXXXXXX
16. Enter the smaller of line 1 or line 15 16. 999999999999
17. Enter the smaller of line 14 or line 16 17. 999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- 18. 999999999999
19. Enter the smaller of line 1 or \$191,950 Sgl/MFS; \$383,900 MFJ/QSS; \$191,950 HOH 19. 999999999999 XXXXXXXXXXXXXXXXXXXXXXX
20. Enter the smaller of line 14 or line 19 20. 999999999999
21. Enter the larger of line 18 or line 20 21. 999999999999
22. Subtract line 17 from line 16. This amount is taxed at 0% 22. 999999999999
- If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.
23. Enter the smaller of line 1 or line 13 23. 999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. 999999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- 25. 999999999999
26. Enter \$518,900 Sgl; \$291,850 MFS; \$583,750 MFJ/QSS; \$551,350 HOH 26. 999999999999 XXXXXXXXXXXXXXXXXXXXXXX
27. Enter the smaller of line 1 or line 26 27. 999999999999
28. Add lines 21 and 22 28. 999999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. 999999999999
30. Enter the smaller of line 25 or line 29 30. 999999999999
31. Multiply line 30 by 15% (.15) 31. 999999999999
32. Add lines 24 and 30 32. 999999999999
- If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.
33. Subtract line 32 from line 23 33. 999999999999
34. Multiply line 33 by 20% (.20) 34. 999999999999
- If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.
35. Enter the smaller of line 9 above or Schedule D, line 19 35. 999999999999
36. Add lines 10 and 21 36. 999999999999
37. Enter the amount from line 1 above 37. 999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- 38. 999999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- 39. 999999999999
40. Multiply line 39 by 25% (.25) 40. 999999999999
- If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.
41. Add lines 21, 22, 30, 33 and 39 41. 999999999999
42. Subtract line 41 from line 1 42. 999999999999
43. Multiply line 42 by 28% (.28) 43. 999999999999
44. Figure the tax on the amount on line 21. If the amount on line 21 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet XXXXXXXXXXXXXXXXXXXXXXX 44. 999999999999
45. Add lines 31, 34, 40, 43, and 44 45. 999999999999
46. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet XXXXXXXXXXXXXXXXXXXXXXX 46. 999999999999
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16, except if you're filing Form 2555, then enter it on line 4 of the FEIT Wrk 47. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**NOTE: All forms referenced below refer to the AMT versions**

XX

1. Enter the amount from Form 6251, line 6. (However, if you are filing Form 2555 (relating to foreign earned income), enter instead the amount from line 3 of the AMT Foreign Earned Income Tax Worksheet in the instructions for Form 6251) ..... **1. 999999999999**
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a ..... **2. 999999999999**
3. Form 4952, line 4g amount ..... **3. 999999999999**
4. Form 4952, line 4e amount ..... **4. 999999999999**
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... **5. 999999999999**
6. Subtract line 5 from line 2. If zero or less, enter -0- ..... **6. 999999999999**
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... **7. 999999999999**
8. Enter the **smaller** of line 3 or line 4 ..... **8. 999999999999**
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... **9. 999999999999**
10. Add lines 6 and 9 ..... **10. 999999999999**
11. Add the AMT 28% Rate Capital Gain and the AMT Unrecaptured Section 1250 Gain ..... **11. 999999999999**
12. Enter the **smaller** of line 9 or line 11 ..... **12. 999999999999**
13. Subtract line 12 from line 10. Enter the result here and on Form 6251, line 13 ..... **13. 999999999999**

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXX

**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 .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
B	If "Yes," did you or will you file required Form(s) 1099? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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	B	C
A X		999	999	<input type="checkbox"/>
B X		999	999	<input type="checkbox"/>
C X		999	999	<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)	XXXXXXXXXXXXXXXXXXXX

Income:	Properties:		
	A	B	C
3 Rents received .....	3 999999999999	999999999999	999999999999
4 Royalties received .....	4 999999999999	999999999999	999999999999
<b>Expenses:</b>			
5 Advertising .....	5 999999999999	999999999999	999999999999
6 Auto and travel (see instructions) .....	6 999999999999	999999999999	999999999999
7 Cleaning and maintenance .....	7 999999999999	999999999999	999999999999
8 Commissions .....	8 999999999999	999999999999	999999999999
9 Insurance .....	9 999999999999	999999999999	999999999999
10 Legal and other professional fees .....	10 999999999999	999999999999	999999999999
11 Management fees .....	11 999999999999	999999999999	999999999999
12 Mortgage interest paid to banks, etc. (see instructions) XXXXXXXXXX	12 999999999999	999999999999	999999999999
13 Other interest .....	13 999999999999	999999999999	999999999999
14 Repairs .....	14 999999999999	999999999999	999999999999
15 Supplies .....	15 999999999999	999999999999	999999999999
16 Taxes .....	16 999999999999	999999999999	999999999999
17 Utilities .....	17 999999999999	999999999999	999999999999
18 Depreciation expense or depletion .....	18 999999999999	999999999999	999999999999
19 Other (list) XXXXXXXXXX .....	19 999999999999	999999999999	999999999999
20 Total expenses. Add lines 5 through 19 .....	20 999999999999	999999999999	999999999999
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 <b>Form 6198</b> .....	X 999999 21 999999999999	X 999999 999999999999	X 999999 999999999999
22 Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) .....	XXXXXXXXXXXX 22 ( 999999999999	XXXXXXXXXXXX 999999999999	XXXXXXXXXXXX 999999999999 )
23a Total of all amounts reported on line 3 for all rental properties .....	23a 999999999999		
b Total of all amounts reported on line 4 for all royalty properties .....	23b 999999999999		
c Total of all amounts reported on line 12 for all properties .....	23c 999999999999		
d Total of all amounts reported on line 18 for all properties .....	23d 999999999999		
e Total of all amounts reported on line 20 for all properties .....	23e 999999999999		
24 Income. Add positive amounts shown on line 21. Do not include any losses .....		24 999999999999	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here .....		25 ( 999999999999 )	
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 999999999999	

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

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

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XXXXXXXXXXXX

**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 .....

	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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	X XXX	X	X	XXXXXXXXXXXX	X	X
B	X XXX	X	X	XXXXXXXXXXXX	X	X
C	X XXX	X	X	XXXXXXXXXXXX	X	X
D	X XXX	X	X	XXXXXXXXXXXX	X	X

**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	XXX 999999999999	999999999999	999999999999	999999999999	999999999999
B	XXX 999999999999	999999999999	999999999999	999999999999	999999999999
C	XXX 999999999999	999999999999	999999999999	999999999999	999999999999
D	XXX 999999999999	999999999999	999999999999	999999999999	999999999999
29a	Totals	999999999999			999999999999
b	Totals	999999999999	999999999999	999999999999	

30	Add columns (h) and (k) of line 29a .....	30	999999999999
31	Add columns (g), (i), and (j) of line 29b .....	31	( 999999999999 )
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31 .....	32	999999999999

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

33	(a) Name	(b) Employer identification number
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

**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	999999999999	999999999999	999999999999	999999999999
B	999999999999	999999999999	999999999999	999999999999
34a	Totals	999999999999		999999999999
b	Totals	999999999999	999999999999	

35	Add columns (d) and (f) of line 34a .....	35	999999999999
36	Add columns (c) and (e) of line 34b .....	36	( 999999999999 )
37	Total estate and trust income or (loss). Combine lines 35 and 36 .....	XXXXXXXXXXXXXXXXXXXX	999999999999

**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
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below .....	39	999999999999
----	---	----	--------------

**Part V Summary**

40	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below .....	40	999999999999
41	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 .....	41	999999999999
42	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions .....	42	999999999999
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	999999999999



Form 1040

## K-1 Reconciliation Worksheet - Form 1040, Sch A, Form 4952

2024

Name	XX					Taxpayer Identification Number	XXXXXXXXXXXX	
Entity Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		EIN	XXXXXXXXXX	Entity Type	XXXXXXXXXXXXXXXXXXXXXX		Screen XXXXXX K1 Unit 999
Activity	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Passive Activity Type	XXXXXXXXXXXXXXXXXXXXXX		Entire disposition of activity X		
	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 1040 Schedule 1								
Other portfolio income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cancellation of debt	9999999999							9999999999
Other income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Penalty on early withdrawal	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
1040 Page 2 and Schedule 3								
Federal income tax withheld	9999999999							9999999999
Undistributed capital gains credit	9999999999							9999999999
Recapture of low-income housing cr	9999999999							9999999999
Recapture of indian employment cr	9999999999							9999999999
Recapture of employ child care cr	9999999999							9999999999
Recapture of new markets cr	9999999999							9999999999
Recapture of alt motor vehicle cr	9999999999							9999999999
Recapture of alt fuel veh refueling cr	9999999999							9999999999
Schedule A								
Cash contributions	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cash contributions (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Noncash contributions (50%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Noncash contributions (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cap gain prop 50% org (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cap gain prop (20%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Portfolio deductions (other)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Real estate taxes	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
State and local tax withheld paid	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Foreign taxes	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Investment int from 4952	X	9999999999		9999999999	9999999999			9999999999
Form 4952		XX						
Investment interest expense	9999999999	9999999999	9999999999					9999999999
Investment income adjustment	9999999999							9999999999
Investment expenses	9999999999							9999999999

Form 1040

## K-1 Reconciliation Worksheet - Form 4684, Sch SE, Misc, Credits

2024

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						Taxpayer Identification Number XXXXXXXXXXXX		
Entity Name XXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXX	Entity Type XXXXXXXXXXXXXXXXXXXXXXXXX	Screen XXXXXX	K1 Unit 999				
Activity XXXXXXXXXXXXXXXXXXXXXXXXX	Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXX	Entire disposition of activity X						
	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Form 4684								
Form 4684 lt loss trade/business	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Form 4684 lt loss income producing	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Form 4684 long-term gain	9999999999							9999999999
Form 4684 st loss income producing	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Schedule SE								
Net earnings from self-employ	9999999999							9999999999
Gross farming or fishing inc	9999999999							9999999999
Gross nonfarm income	9999999999							9999999999
Miscellaneous / Basis Worksheet								
Self-employed medical insurance	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Shareholder med ins not on Form W2	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Other tax-exempt income	9999999999							9999999999
Nondeductible expenses	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cash & market security distrib	9999999999							9999999999
Property distributions	9999999999							9999999999
Repayment of shareholder loans	9999999999							9999999999
Dependent care benefits (Form 2441)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Credits								
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999					9999999999	9999999999	9999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Schedule E

## K-1 Reconciliation Worksheet - Qualified Business Income

2024

Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						Taxpayer Identification Number	XXXXXXXXXXXX	
Entity Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			EIN	XXXXXXXXXX	Entity Type	XXXXXXXXXXXXXXXXXXXXXX		Screen XXXXXX K1 Unit 999
Activity	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Passive Activity Type		XXXXXXXXXXXXXXXXXXXXXX			Entire disposition of activity X
Qualified Business Income	Screen K1QBI	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed		
	Amount						Passive / 179	Basis	At-risk
Ordinary business inc/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Net rental real estate inc/-loss	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
Other net rental income/-loss	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
Royalties	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
Section 1231 gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Section 179 expense	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
Disallowed Section 179 exp		9999999999				9999999999		9999999999	9999999999
Other income (loss)	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
Other income/-loss Form 1040	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Reserved									
Other deductions	9999999999	9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
4797 ordinary income / -loss		9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Depletion		9999999999	9999999999	9999999999		9999999999		9999999999	9999999999
UPE + Debt financed acquisit						9999999999			
Deductible part of SE tax						9999999999			
Self-employed health insurance						9999999999			
Self-employed qualified plans						9999999999			
Ordinary gains on distribution						9999999999			
Total Qualified Business Income						9999999999			

XXXXXXXXXXXXXXXXXX 9999999999      XXXXXXXXXXXXXXXXXXXXXXXX 9999999999      Form 8995 or 8995-A  
XXXXXXXXXXXXXXXXXX 9999999999

Qualified business net (loss) carryforward from prior years  
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Entity Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX EIN XXXXXXXXXX Entity Type XXXXXXXXXXXXXXXXXXXXXXXX

	Activity Description	PTP	Aggregated	SSTB
Column A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X		X
Column B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X
Column C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X
Column D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X
Column E	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X

**QBI or Qualified PTP items:**

	Column A	Column B	Column C	Column D	Column E
Ordinary business income (loss)	999999999999	999999999999	999999999999	999999999999	999999999999
Net rental real estate income (loss)	999999999999	999999999999	999999999999	999999999999	999999999999
Other net rental income (loss)	999999999999	999999999999	999999999999	999999999999	999999999999
Royalty income (loss)	999999999999	999999999999	999999999999	999999999999	999999999999
Other income (loss) to Schedule E	999999999999	999999999999	999999999999	999999999999	999999999999
Other income (loss) to 1040 Statement 1	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999
Reserved					
Other deductions	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 gain (loss)	999999999999				
4797 ordinary income (loss)	999999999999				
Depletion	999999999999				
Basis - limitation adjustments	999999999999				
At-risk - limitation adjustment	999999999999				
Passive limitation adjustments	999999999999				
Unreimbursed partnership expenses	999999999999				
Debt financed acquisition	999999999999				
Deductible part of SE tax	999999999999				
Self-employed health insurance expense	999999999999				
Self-employed qualified plans deduction	999999999999				
Ordinary gains on distributions	999999999999				
<b>Qualified business income</b>	X 999999999999				
Passive - post-TCJA carryover allowed	999999999999				
Basis - post-TCJA carryover allowed	999999999999				
At-risk - post-TCJA carryover allowed	999999999999				

**W-2 wages**

999999999999 999999999999 999999999999 999999999999 999999999999

**Qualified property**

999999999999 999999999999 999999999999 999999999999 999999999999

**Other Information:**

QBI allocable to cooperative pmts received 999999999999 999999999999 999999999999 999999999999 999999999999

W-2 wages allocable to qualified payments 999999999999 999999999999 999999999999 999999999999 999999999999

Section 199A(g) deduction 999999999999 999999999999 999999999999 999999999999 999999999999

X XXXXXXXXXXXXXXXXXXXXXXXXX

X XXXXXXXXXXXXXXXXXXXXXXXXX

Form 1040

## K-1 Reconciliation Worksheet - AMT Version, Page 1

2024

Name	XX					Taxpayer Identification Number	XXXXXXXXXXXX	
Entity Name	XX					EIN XXXXXXXXXX	Entity Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Activity	XX					Passive Activity Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
							Entire disposition of activity X	
	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Net rental real estate income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Other net rental income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Guaranteed payments	9999999999							9999999999
Section 179 expense	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Disallowd Section 179 expense	9999999999							9999999999
Depletion	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Section 59(e)(2) expenditures	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Preproductive period expense	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Commercial revitalization deduct	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Reforestation expense deduct	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Other deductions	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Unreimbursed expenses	9999999999							9999999999
Other inc/loss - Schedule E	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Debt financed acquisition	9999999999							9999999999
Dependent care expense	9999999999							9999999999
Depreciation adjustment post '86	9999999999							9999999999
Depletion adjustment	9999999999							9999999999
Circulation expenditures	9999999999							9999999999
Depreciation pre '87	9999999999							9999999999
Long-term contracts	9999999999							9999999999
Research & experimental	9999999999							9999999999
Tax shelter farm activities	9999999999							9999999999
Mining exploration & development	9999999999							9999999999
Trust adj for minimum tax	9999999999							9999999999
Total Schedule E page 2	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Schedule E page 1								
Royalties	9999999999							9999999999
Deductions-royalty income	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Depletion	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Depletion adjustment	9999999999							9999999999
Total Schedule E page 1	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Form 1040 Schedule 1								
Other portfolio income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999
Cancellation of debt	9999999999							9999999999
Other income/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Penalty for early withdrawal	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999

Form 1040

## K-1 Reconciliation Worksheet - AMT Version, Page 2

2024

Name	XX					Taxpayer Identification Number	XXXXXXXXXXXX										
Entity Name	XX					EIN	XXXXXXXXXXXX	Entity Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Screen	XXXXXX	K1 Unit	999
Activity	XX					Passive Activity Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Entire disposition of activity			X		
	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Alternative Minimum Tax Amount									
Schedule A																	
Cash contributions (60/50%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Cash contributions (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Noncash contributions (50%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Noncash contributions (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Cap gain prop 50% org (30%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Cap gain prop (20%)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Portfolio deductions (other)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Real estate taxes	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
State and local income tax withheld	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Foreign taxes	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Investment int from 4952	x	9999999999		9999999999	9999999999			9999999999									
Form 4952	XX																
Investment interest expense	9999999999	9999999999	9999999999					9999999999									
Form 4684																	
Form 4684 It loss trade/business	x	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999									
Form 4684 It loss income producing		9999999999	9999999999	9999999999	9999999999	9999999999		9999999999									
Form 4684 st loss income producing		9999999999	9999999999	9999999999	9999999999	9999999999		9999999999									
Other deductions																	
Self-employed medical insurance	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Shareholder med ins not on Form W2	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Dependent care benefits (Form 2441)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Schedule B/1040 Page 2																	
Private activity bond interest	9999999999							9999999999									
Sch D - Alternative Minimum Tax	x																
Short-term capital gain/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
Long-term capital gain/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
28% capital gain/-loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
1256 contracts and straddles (6781)	9999999999	9999999999	9999999999	9999999999	9999999999			9999999999									
Form 4797 - Alternative Minimum Tax	XX																
4797 Part I	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
4797 Part II	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
Difference between AMT and regular income/loss																	
Minimum tax income or loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
Regular tax income or loss	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999									
	XX																
								9999999999									

9999999999      9999999999      9999999999      9999999999      9999999999  
 9999999999      9999999999      9999999999      9999999999      9999999999

Form 1040

## Vacation Home Worksheet

2024

Rental Deductions for a Dwelling Unit Used as a Home

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

Activity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Form XXXXXX Unit 999

**Part I. Rental Use Percentage**

Personal use days	999	Tax Court method - Mortgage and real estate taxes
Rental use days	999	Total days of rental use
Total days of property use	999 XXXXXXXXXXXXXXX	Total days owned during year
Percentage of expenses allowed for rental	9999999 XXXXXX	Percentage applied to mortgage interest and real estate taxes 99999

**Part II. Allowable Rental Expenses**

	Total Expense Before Limitation	Personal Usage	Expense for Schedule E	
Percentage applied to mortgage interest and real estate taxes		9999999	9999999	
1. Rents received				1 9999999999
2a. Deductible home mortgage interest:				
Home mortgage interest	9999999999	X9999999999	2a XX 9999999999	
Reserved			2a	
Refinancing points paid	9999999999	X9999999999	2a 9999999999	
2b. Real estate taxes	9999999999	X9999999999	2b XX 9999999999	
2c. Rental portion of casualty and theft losses	9999999999	9999999999	2c 9999999999	
2d. Direct rental expenses:				
Advertising	9999999999		2d 9999999999	
Management fees	9999999999		2d 9999999999	
Commissions	9999999999		2d 9999999999	
Other direct rental expense	9999999999		2d 9999999999	
Fully deductible rental expenses				2e 9999999999
3. Rental income (loss) after fully deductible expenses				3 9999999999
Percentage applied to operating and depreciation expense		99999	99999	
4a. Expenses directly related to operating / maintaining dwelling unit				
Auto and travel	9999999999	9999999999	4a XX 9999999999	
Cleaning and maintenance	9999999999	9999999999	4a XX 9999999999	
Insurance	9999999999	9999999999	4a XX 9999999999	
Legal and other professional fees	9999999999	9999999999	4a XX 9999999999	
Other interest	9999999999	9999999999	4a XX 9999999999	
Repairs	9999999999	9999999999	4a XX 9999999999	
Supplies	9999999999	9999999999	4a XX 9999999999	
Taxes other than real estate	9999999999	9999999999	4a XX 9999999999	
Utilities	9999999999	9999999999	4a XX 9999999999	
Other expenses	9999999999	9999999999	4a XX 9999999999	
4b. Excess mortgage interest	9999999999	9999999999	4b XX 9999999999	
4c. Excess real estate taxes	9999999999	9999999999	4c XX 9999999999	
4d. Carryover of operating expenses from prior year			4d 9999999999	
4e. Total operating expenses			4e 9999999999	
4f. Allowable expenses. (Lower of 3 or 4e. If zero or less, enter -0-)				4f 9999999999
5. Subtract line 4f from line 3. If zero or less, enter -0-				5 9999999999
6a. Rental portion of excess casualty and theft losses		6a 9999999999		
6b. Depreciation of the dwelling unit	9999999999	9999999999	6b XX 9999999999	
6c. Carryover of excess casualty losses and depreciation - prior yr			6c 9999999999	
6d. Add lines 6a - 6c			6d 9999999999	
6e. Allowable excess casualty and depreciation Lower of line 5 or 6d			6e 9999999999	
Rental income (loss) after limitation. (Line 3 less 4e and 6e)				9999999999

**Part III. Carryover of Unallowed Expenses to Next Year and Vacation Home Adjustment, Schedule E - Page 1**

7a. Operating expense to be carried over to next year (Subtract line 4f from 4e) .....	7a 9999999999
7b. Excess casualty losses and depreciation to be carried over to next year (Subtract line 6e from line 6d) .....	7b 9999999999
Vacation home adjustment to Schedule E, page 1 (Combine 7a and 7b) .....	

XX

XX

XX

Form **1040****Vacation Home Worksheet - Excess Real Estate Taxes****2023**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Activity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form XXXXXX Unit 999

**Publication 527 - Worksheet 5-1, Line 2b Worksheet**

1. Enter your state and local income taxes (or general sales tax) that are personal expenses .....
2. Enter all your state and local real estate taxes you paid on the dwelling unit you are renting .....
3. Enter any other state and local real estate taxes you paid that are a personal expense and not included in line 2 .....
4. Enter your state and local personal property taxes that are a personal expense .....
5. Add lines 1 through 4 .....
6. Multiply line 2 by the percentage of expenses allowed for rental ..... **999999 %**
7. Subtract line 6 from line 5 .....
8. Subtract line 7 from \$10,000 (\$5,000 if married filing separately). If zero or less, enter -0 .....
9. **Real estate taxes reported on line 2b.** Enter the smaller of line 6 or line 8 here and on line 2b .....
10. **Excess real estate taxes reported on line 4c.** Subtract line 9 from line 6 .....

<b>1.</b>	<b>999999999999</b>
<b>2.</b>	<b>999999999999</b>
<b>3.</b>	<b>999999999999</b>
<b>4.</b>	<b>999999999999</b>
<b>5.</b>	<b>999999999999</b>
<b>6.</b>	<b>999999999999</b>
<b>7.</b>	<b>999999999999</b>
<b>8.</b>	<b>999999999999</b>
<b>9.</b>	<b>999999999999</b>
<b>10.</b>	<b>999999999999</b>

---

Name \_\_\_\_\_

XXXXXX

Taxpayer identification number  
XXXXXX-XXXXXX

Property description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Unit 999 Ownership Percentage 999999  
Passive type: XXXXXXXXXXXXXXXXXXXXXXXXXXXX T, S, J X Business Use Percentage 999999  
State XX Personal Use Percentage 999999

1. Physical address:	2. Property Use Information:
Street .....	Fair Rental Days .....
City, state, zip .....	Personal Use Days .....
Property type: .....	QJV .....

**20.** Total expenses. Add lines 5 through 19 . . . . . **9999999999999** **9999999999999** **9999999999999** **9999999999999**  
**21.** Income or (loss) from rental or royalty properties. **9999999999999**

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

Property Description

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form/Schedule

XXXX

Unit

999

1.	Schedule E, Page 1, Net rental real estate income or (loss)	1. 999999999999
Additions for qualified business income:		
2.	Form 4797, Ordinary income	2. 999999999999
Prior year suspended losses utilized this year:		
3.	Passive suspended losses	3. 999999999999
4.	At-Risk suspended losses	4. 999999999999
5.	Section 179 expense	5. 999999999999
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6. 999999999999
Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of net 1231 loss)	7. 999999999999
8.	Reserved	8. 999999999999
9.	Reserved	9. 999999999999
10.	Total subtraction to net profit or (loss). Add lines 7 through 9.	10. 999999999999
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10.	11. 999999999999

XX 999999999999

Carryovers:	Beginning of Year		End of Year			
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	QBI Portion of Allowed Losses
Passive activity:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
At-Risk:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Other:						
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward 999999999999

**SCHEDULE EIC**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**

Qualifying Child Information

OMB No. 1545-0074

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.

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

**2024**

Attachment Sequence No. **43**

Name(s) shown on return

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here

**Before you begin:**

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child. See also Pub. 596.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.



**CAUTION**

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

**1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name      Last name

XXXXXXXXXXXX  
XXXXXXXXXXXX

First name      Last name

XXXXXXXXXXXX  
XXXXXXXXXXXX

First name      Last name

XXXXXXXXXXXX  
XXXXXXXXXXXX

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2024 or you are claiming the self-only EIC (see instructions). If your child was born and died in 2024 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.

XXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXX

**3 Child's year of birth**

Year XXXX

If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year XXXX

If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year XXXX

If born after 2005 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4a** Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse, if filing jointly)?

Yes.  No.

Go to line 5. Go to line 4b.

Yes.  No.

Go to line 5. Go to line 4b.

Yes.  No.

Go to line 5. Go to line 4b.

**b** Was the child permanently and totally disabled during any part of 2023?

Yes.  No.

Go to line 5. The child is not a qualifying child.

Yes.  No.

Go to line 5. The child is not a qualifying child.

Yes.  No.

Go to line 5. The child is not a qualifying child.

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

XXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXX

**6 Number of months child lived with you in the United States during 2024**

• If the child lived with you for more than half of 2024 but less than 7 months, enter "7."

• If the child was born or died in 2024 and your home was the child's home for more than half the time he or she was alive during 2024, enter "12."

99 months  
Do not enter more than 12 months.

99 months  
Do not enter more than 12 months.

99 months  
Do not enter more than 12 months.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet 1. Investment Income****Interest and Dividends**

1. Enter any amount from Form 1040 or 1040-SR, line 2b ..... 1. 999999999999  
 2. Enter any amount from Form 1040 or 1040-SR, line 2a plus any amount on Form 8814, line 1b ..... 2. 999999999999  
 3. Enter any amount from Form 1040 or 1040-SR, line 3b ..... 3. 999999999999  
 4. Enter the amount from Schedule 1 (Form 1040 or 1040-SR) line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. ..... 4. 999999999999

**Capital Gain Net Income**

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount is a loss, enter -0-. ..... 5. 999999999999  
 6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter zero. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) ..... 6. 999999999999  
 7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter zero.) ..... 7. 999999999999

**Royalties and Rental Income from Personal Property**

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040 or 1040-SR), line 8l ..... 8. 999999999999  
 9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040) line 24b ..... 9. 999999999999  
 10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter zero.) ..... 10. 999999999999

**Passive Activities**

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain from a passive activity reported on Form 4797, line 10) ..... 11. 999999999999  
 12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss from a passive activity reported on Form 4797, line 10) ..... 12. 999999999999  
 13. Combine the amounts on lines 11 and 12, above. (If the result is less than zero, enter -0-) ..... 13. 999999999999  
 14. Add the amounts on lines 1, 2, 3, 4, 7, 10 and 13. Enter the total. **This is your investment income.** If the total is more than \$11,600, you cannot take the credit. ..... 14. 999999999999

**Worksheet 2. Earned Income**

1. Enter the amount from Form 1040 or 1040-SR, line 1z ..... 1. 999999999999  
 2. Enter the Medicaid waiver payment amounts excluded from income on Schedule 1, line 8s, unless you choose to include these amounts in earned income, in which case enter 0 ..... 2. 999999999999  
 3. Clergy. If you are a member of the clergy filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1z, enter that amount ..... 3. 999999999999  
 4. Church employees. If you received wages as a church employee, enter any amount you included on both line 5a of Schedule SE and Form 1040 or 1040-SR, line 1a ..... 4. 999999999999  
 5. Add the amounts on lines 2, 3, and 4 of this worksheet ..... 5. 999999999999  
 6. If you received nontaxable combat pay that you elect to include in earned income, enter the amount ..... 6. 999999999999  
 7. Subtract line 5 of this worksheet from line 1. Add to this amount any nontaxable combat pay from line 6. **This is your earned income** ..... 7. 999999999999

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

**Earned Income Credit Worksheet B****1. Self-Employed, Members of the Clergy, and People with Church Employee Income Filing Schedule SE**

- a. Enter the amount from Schedule SE, Part I, line 3 ..... 1a. 9999999999999  
 b. Enter any amount from Schedule SE, Part I, line 4b and line 5a ..... 1b. 9999999999999  
 c. Combine lines 1a and 1b ..... 1c. 9999999999999  
 d. Enter the amount from Schedule SE, Part I, line 13 ..... 1d. 9999999999999  
 e. Subtract line 1d from line 1c ..... 1e. 9999999999999

**2. Self-Employed NOT Required To File Schedule SE**

Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

- a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A ..... 2a. 9999999999999  
 b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming) ..... 2b. 9999999999999  
 c. Combine lines 2a and 2b ..... 2c. 9999999999999

**3. Statutory Employees Filing Schedule C**

Enter the amount from Schedule C, line 1, that you are filing as a statutory employee ..... 3. 9999999999999

**4. All filers Using EIC Worksheet B**

- a. Enter your earned income from Worksheet 2, line 7 ..... 4a. 9999999999999  
 b. Combine lines 1e, 2c, 3 and 4a. **This is your total earned income** ..... 4b. 9999999999999

Is the amount on line 4b less than:

- \$59,899 (\$66,819 for married filing jointly) if you have 3 or more qualifying children, or
- \$55,768 (\$62,688 for married filing jointly) if you have 2 qualifying children, or
- \$49,084 (\$56,004 for married filing jointly) if you have one qualifying child, or
- \$18,591 (\$25,511 for married filing jointly) if you do not have a qualifying child?

**YES.** Continue on to line 5.

**NO. Stop**, you cannot take the credit.

**5. Look up the amount on line 4b above in the EIC Table in the instructions to find**

the credit. Use the correct column for your filing status and the number of children you have with a valid SSN.

Enter the credit here ..... 5. 9999999999999

**6. Enter your adjusted gross income (Form 1040 or 1040-SR, line 11)**

**Note:** If the amounts on lines 4b and 6 are the same, skip line 7 and enter the amount from line 5 on line 8.

**7. If you have:**

- No qualifying children, is the amount on line 6 less than \$10,330 (\$17,250 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 6 less than \$22,720 (\$29,640 if married filing jointly)?

**YES.** Leave line 7 blank; enter the amount from line 5 on line 8.

**NO.** Lookup the amount on line 6 in the EIC table in the instructions.

Use the correct column for your filing status and the number of children you have. Enter the credit here ..... 7. 9999999999999

**8. Look at the amounts on lines 5 and 7. Then, enter the smaller amount on line 8.**

**This is your earned income credit.** Enter this amount on Form 1040 or 1040-SR, line 27 ..... 8. 9999999999999

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

OMB No. 1545-0074

**2024**

Attachment Sequence No. **14**

Name of proprietor

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number (SSN)

XXXXXXXXXX

A Principal crop or activity XXXXXXXXXXXXXXXXXXXXXX	B Enter code from Part IV XXXXXX	C Accounting method: <input checked="" type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual	D Employer ID number (EIN) (see instr.) XXXXXXXXXX
E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses .....		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
F Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions .....		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
G If "Yes," did you or will you file required Form(s) 1099?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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	99999999999999	
b Cost or other basis of purchased livestock or other items reported on line 1a .....	1b	99999999999999	
c Subtract line 1b from line 1a .....	1c	99999999999999	
2 Sales of livestock, produce, grains, and other products you raised .....	2	99999999999999	
3a Cooperative distributions (Form(s) 1099-PATR) .....	3a	99999999999999	3b Taxable amount
4a Agricultural program payments (see instructions) .....	4a	99999999999999	4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election .....		XXXXXXXXXXXXXXXXXX	
b CCC loans forfeited .....	5b	99999999999999	5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2024 .....	6a	99999999999999	6b Taxable amount
c If election to defer to 2025 is attached, check here <input checked="" type="checkbox"/>			6d Amount deferred from 2023
7 Custom hire (machine work) income .....	7	99999999999999	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	8	99999999999999	
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	99999999999999	

**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	999999999999	23 Pension and profit-sharing plans .....	23	999999999999
11 Chemicals .....	11	999999999999	24 Rent or lease (see instructions):	24a	999999999999
12 Conservation expenses (see instructions) .....	12	999999999999	a Vehicles, machinery, equipment .....	24b	999999999999
13 Custom hire (machine work) .....	13	999999999999	b Other (land, animals, etc.) .....	25	999999999999
14 Depreciation and section 179 expense (see instructions) .....	14	999999999999	26 Seeds and plants .....	26	999999999999
15 Employee benefit programs other than on line 23 .....	15	999999999999	27 Storage and warehousing .....	27	999999999999
16 Feed .....	16	999999999999	28 Supplies .....	28	999999999999
17 Fertilizers and lime .....	17	999999999999	29 Taxes .....	29	999999999999
18 Freight and trucking .....	18	999999999999	30 Utilities .....	30	999999999999
19 Gasoline, fuel, and oil .....	19	999999999999	31 Veterinary, breeding, and medicine .....	31	999999999999
20 Insurance (other than health) .....	20	999999999999	32 Other expenses (specify):		
21 Interest (see instructions):			a XXXXXXXXXXXXXXXXXXXX	32a	999999999999
a Mortgage (paid to banks, etc.) .....	21a	999999999999	b XXXXXXXXXXXXXXXXXXXX	32b	999999999999
b Other .....	21b	999999999999	c XXXXXXXXXXXXXXXXXXXX	32c	999999999999
22 Labor hired (less employment credits) .....	22	999999999999	d XXXXXXXXXXXXXXXXXXXX	32d	999999999999
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions .....			e XXXXXXXXXXXXXXXXXXXX	32e	999999999999
34 Net farm profit or (loss). Subtract line 33 from line 9 .....			f XXXXXXXXXXXXXXXXXXXX	32f	999999999999
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.			X	33	999999999999
XXX				34	999999999999

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2024

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part III Farm Income – Accrual Method** (see instructions)

37	Sales of livestock, produce, grains, and other products (see instructions) .....	<b>37</b>	<b>999999999999</b>
38a	Cooperative distributions (Form(s) 1099-PATR) .....	<b>38a</b>	<b>999999999999</b>
		<b>38b</b>	<b>999999999999</b>
39a	Agricultural program payments .....	<b>39a</b>	<b>999999999999</b>
		<b>39b</b>	<b>999999999999</b>
40	Commodity Credit Corporation (CCC) loans:		XXXXXXXXXXXXXXXXXX
a	CCC loans reported under election .....		<b>XXXXXXXXXXXXXXXXXX</b>
b	CCC loans forfeited .....	<b>40b</b>	<b>999999999999</b>
		<b>40c</b>	<b>999999999999</b>
41	Crop insurance proceeds .....	<b>41</b>	<b>999999999999</b>
42	Custom hire (machine work) income .....	<b>42</b>	<b>999999999999</b>
43	Other income (see instructions) .....	<b>43</b>	<b>999999999999</b>
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) .....	<b>44</b>	<b>999999999999</b>
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 .....	<b>45</b>	<b>999999999999</b>
46	Cost of livestock, produce, grains, and other products purchased during the year .....	<b>46</b>	<b>999999999999</b>
47	Add lines 45 and 46 .....	<b>47</b>	<b>999999999999</b>
48	Inventory of livestock, produce, grains, and other products at end of year .....	<b>48</b>	<b>999999999999</b>
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* .....	<b>49</b>	<b>999999999999</b>
50	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 .....	<b>50</b>	<b>999999999999</b>

\* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

*Do not file Schedule F (Form 1040) to report the following.*

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural services if your principal source of income is from providing such services. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see the Instructions for Schedule C (Form 1040).*
- *Income from managing a farm for a fee or on a contract basis. Instead, see the Instructions for Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see the Instructions for Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- |        |                             |
|--------|-----------------------------|
| 111100 | Oilseed and grain farming   |
| 111210 | Vegetable and melon farming |

111300 Fruit and tree nut farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming

112112 Cattle feedlots

112120 Dairy cattle and milk production

112210 Hog and pig farming

112300 Poultry and egg production

112400 Sheep and goat farming

112510 Aquaculture

112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)

113110 Timber tract operations

113210 Forest nurseries and gathering of forest products

113310 Logging

Name XX	Taxpayer Identification Number XXXXXXXXXXXX
Farm description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Form/Schedule XXXX

1. Schedule F, Line 34, Net farm profit or (loss) .....	1. 999999999999
Additions for qualified business income:	
2. Form 4797, Ordinary income .....	2. 999999999999
Prior to TCJA suspended losses allowed:	
3. Passive suspended losses .....	3. 999999999999
4. At-Risk suspended losses .....	4. 999999999999
5. Section 179 carryover .....	5. 999999999999
6. Total additions to net profit or (loss). Add lines 2 through 5. ....	6. 999999999999
Subtractions for qualified business income	
7. Form 4797, Ordinary loss (including share of net 1231 loss) .....	7. 999999999999
8. Deductible portion of self-employment taxes .....	8. 999999999999
9. Self-employed SEP, SIMPLE, and qualified plans .....	9. 999999999999
10. Self-employed health insurance deduction .....	10. 999999999999
11. Reserved .....	11. 999999999999
12. Reserved .....	12. 999999999999
13. Total subtraction to net profit or (loss). Add lines 7 through 12. ....	13. 999999999999
14. Qualified business income for this activity. Line 1 plus line 6 less line 13. ....	14. 999999999999

XX 999999999999

Carryovers:	Beginning of Year			End of Year		
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	QBI Portion of Allowed Losses
Passive activity:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
At-Risk:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Other:						
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward 999999999999

**SCHEDULE H**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041.  
Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **44**

Name of employer

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number

XXXXXXXXXXXX

Employer identification number

XXXXXXXXXX

Calendar year taxpayers having no household employees in 2024 don't have to complete this form for 2024.

- A** Did you pay **any one** household employee cash wages of \$2,700 or more in 2024? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.  
 **No.** Go to line B.

- B** Did you withhold federal income tax during 2024 for any household employee?

- Yes.** Skip line C and go to line 7.  
 **No.** Go to line C.

- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2023 or 2024 to **all** household employees?  
(**Don't** count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.  
 **Yes.** Skip lines 1–9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

1 Total cash wages subject to social security tax .....	1   999999999999	
2 Social security tax. Multiply line 1 by 12.4% (0.124) .....	2   999999999999	
3 Total cash wages subject to Medicare tax .....	3   999999999999	
4 Medicare tax. Multiply line 3 by 2.9% (0.029) .....	4   999999999999	
5 Total cash wages subject to Additional Medicare Tax withholding .....	5   999999999999	
6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....	6   999999999999	
7 Federal income tax withheld, if any .....	7   999999999999	
8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7    XXXXXXXXXXXX  999999999999	8   999999999999	
9 Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2023 or 2024 to <b>all</b> household employees? ( <b>Don't</b> count cash wages paid in 2023 or 2024 to your spouse, your child under age 21, or your parent.)		

- No. Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040), line 9. If you're not required to file Form 1040, see the line 9 instructions.

- Yes.** Go to line 10.

**Part II Federal Unemployment (FUTA) Tax**

- 10** Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "**No**" .....
- 11** Did you pay all state unemployment contributions for 2024 by April 15, 2025? Fiscal year filers, see instructions .....
- 12** Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? .....

	<b>Yes</b>	<b>No</b>
<b>10</b>	X	X
<b>11</b>	X	X
<b>12</b>	X	X

**Next:** If you checked the "**Yes**" box on **all** the lines above, complete Section A.

If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions .....	XX		
<b>14</b> Contributions paid to your state unemployment fund .....		14   999999999999	
<b>15</b> Total cash wages subject to FUTA tax .....		15   999999999999	
<b>16</b> <b>FUTA tax.</b> Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25 .....		16   999999999999	

**Section B**

**17** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
XX	999999999	XXXXX	XXXXX	999999	99999999	99999999	9999999	9999999
XX	999999999	XXXXX	XXXXX	999999	99999999	99999999	9999999	9999999

<b>18</b> Totals .....	18   99999999	9999999	9999999
<b>19</b> Add columns (g) and (h) of line 18 .....	19   999999999999		
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions) .....		20   999999999999	
<b>21</b> Multiply line 20 by 6.0% (0.06) .....		21   999999999999	
<b>22</b> Multiply line 20 by 5.4% (0.054) .....	22   999999999999		
<b>23</b> Enter the <b>smaller</b> of line 19 or line 22.  (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here) .....		23   999999999999	
<b>24</b> <b>FUTA tax.</b> Subtract line 23 from line 21. Enter the result here and go to line 25 .....		24   999999999999	

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8. If you checked the " <b>Yes</b> " box on line C of page 1, enter -0- .....	25   999999999999
<b>26</b> Add line 16 (or line 24) and line 25 .....	26   999999999999
<b>27</b> Are you required to file Form 1040?	
<input checked="" type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. <b>Don't</b> complete Part IV below.	
<input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See instructions for details.	

**Part IV Address and Signature – Complete this part **only** if required. See the line 27 instructions.**

Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date
Paid	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Preparer	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX Check <input checked="" type="checkbox"/> if self-employed
Use Only	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN XXXXXXXXXXXX Phone no. XXXXXXXXXX

## Impuestos sobre el Empleo de Empleados Domésticos

(Para los Impuestos del Seguro Social, del Medicare, sobre los Ingresos Retenidos y del Desempleo Federal (FUTA))

Adjúntelo al Formulario 1040, 1040-SR, 1040-SS, 1040-NR o 1041.

Visite [www.irs.gov/ScheduleHSP](http://www.irs.gov/ScheduleHSP) para obtener las instrucciones y la información más reciente.

**2024**

Nombre del empleador

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Número de Seguro Social

XXXXXXXXXXXX

Número de identificación del empleador (EIN)

XXXXXXXXXX

Los contribuyentes que presentan a base de año natural que no tenían empleados domésticos en 2024 no tienen que completar este formulario para 2024.

- A** ¿Le pagó a algún empleado doméstico salarios en efectivo de \$2,700 o más en 2024? (Si algún empleado doméstico era su cónyuge, su hijo menor de 21 años de edad, uno de sus padres o cualquier persona menor de 18 años de edad, vea las instrucciones para la línea A antes de contestar esta pregunta).

- Sí. Omítala las líneas B y C y pase a la línea 1.  
 No. Pase a la línea B.

- B** ¿Le retuvo impuesto federal sobre el ingreso durante 2024 a algún empleado doméstico?

- Sí. Omítala la línea C y pase a la línea 7.  
 No. Pase a la línea C.

- C** ¿Les pagó a todos los empleados domésticos el total de salarios en efectivo de \$1,000 o más en cualquier trimestre natural de 2023 o 2024? (No cuente los salarios en efectivo pagados en 2023 o 2024 a su cónyuge, a su hijo menor de 21 años de edad o a uno de sus padres).

- No. No siga. No presente este anexo.  
 Sí. Omítala las líneas 1 a 9 y pase a la línea 10.

### Parte I Impuestos del Seguro Social, del Medicare y Federal sobre el Ingreso

1 Total de salarios en efectivo sujetos al impuesto del Seguro Social .....	1   999999999999	
2 Impuesto del Seguro Social. Multiplique la línea 1 por 12.4% (0.124) .....	2   999999999999	
3 Total de salarios en efectivo sujetos al impuesto del Medicare .....	3   999999999999	
4 Impuesto del Medicare. Multiplique la línea 3 por 2.9% (0.029) .....	4   999999999999	
5 Total de salarios en efectivo sujetos a la retención del Impuesto Adicional del Medicare .....	5   999999999999	
6 Retención del Impuesto Adicional del Medicare. Multiplique la línea 5 por 0.9% (0.009) .....	6   999999999999	
7 Impuesto federal sobre el ingreso retenido, si alguno .....	7   999999999999	
8 Total de impuestos del Seguro Social, del Medicare y federal sobre el ingreso. Sume las líneas 2, 4, 6 y 7 .....	8   999999999999	
9 ¿Les pagó a todos los empleados domésticos el total de salarios en efectivo de \$1,000 o más en cualquier trimestre natural de 2023 o 2024? (No cuente los salarios en efectivo pagados en 2023 o 2024 a su cónyuge, a su hijo menor de 21 años de edad o a uno de sus padres).		

- No. No siga. Incluya la cantidad de la línea 8 en la línea 9 del Anexo 2 (Formulario 1040). Si no está requerido a presentar el Formulario 1040, vea las instrucciones para la línea 9.

- Sí. Pase a la línea 10.

**Parte II Impuesto Federal para el Desempleo (FUTA)**

- 10** ¿Pagó contribuciones para el desempleo solamente a un estado? Si pagó contribuciones a un estado con reducción en el crédito, vea las instrucciones y marque el recuadro "No" .....
- 11** ¿Pagó todas las contribuciones estatales para el desempleo requeridas de 2024 para el 15 de abril de 2025? Si presenta a base de año fiscal, vea las instrucciones .....
- 12** ¿Estaban todos los salarios que están sujetos al impuesto federal para el desempleo (FUTA) sujetos también al impuesto estatal para el desempleo? .....

	Sí	No
<b>10</b>	X	X
<b>11</b>	X	X
<b>12</b>	X	X

**Siguiente:** Si marcó el recuadro "Sí" en **todas** las líneas anteriores, complete la **Sección A**.

Si marcó el recuadro "No" en **cualquiera** de las líneas anteriores, omita la **Sección A** y complete la **Sección B**.

**Sección A**

<b>13</b> Nombre del estado donde pagó las contribuciones al fondo de desempleo	XX		
<b>14</b> Contribuciones pagadas a su fondo estatal de desempleo	14	9999999999999	
<b>15</b> Total de salarios en efectivo sujetos al impuesto federal para el desempleo (FUTA)	15	9999999999999	
<b>16</b> <b>Impuesto FUTA.</b> Multiplique la línea 15 por 0.6% (0.006). Anote el resultado aquí, omita la <b>Sección B</b> y pase a la línea 25	16	9999999999999	

**Sección B**

**17** Complete todas las columnas a continuación que le correspondan (si necesita más espacio, vea las instrucciones):

(a) Nombre del estado	(b) Salarios sujetos al impuesto (según la ley estatal)	(c) Período de la tasa de experiencia estatal		(d) Tasa de experiencia estatal	(e) Multiplique la col. (b) por 0.054	(f) Multiplique la col. (b) por la col. (d)	(g) Reste la col. (f) de la col. (e). Si es cero o menos, anote "-0-"	(h) Contribuciones pagadas al fondo estatal de desempleo
		Desde	Hasta					
XX	999999999	XXXXX	XXXXX	999999	99999999	99999999	9999999	99999999
XX	999999999	XXXXX	XXXXX	999999	99999999	99999999	9999999	99999999

<b>18</b> Totales .....	18	9999999999999	9999999999999
<b>19</b> Sume las columnas (g) y (h) de la línea 18 .....	19	9999999999999	
<b>20</b> Total de salarios en efectivo sujetos al impuesto federal para el desempleo (FUTA) (vea las instrucciones para la línea 15) .....	20	9999999999999	
<b>21</b> Multiplique la línea 20 por 6.0% (0.06) .....	21	9999999999999	
<b>22</b> Multiplique la línea 20 por 5.4% (0.054) .....	22	9999999999999	
<b>23</b> De las líneas 19 y 22, anote la que sea menor. (Si pagó contribuciones estatales para el desempleo fuera de plazo o está en un estado con reducción en el crédito, vea las instrucciones y marque aquí) .....	23	9999999999999	
<b>24</b> <b>Impuesto FUTA.</b> Reste la línea 23 de la línea 21. Anote el resultado aquí y pase a la línea 25 .....	24	9999999999999	

**Parte III Total de Impuestos sobre el Empleo de Empleados Domésticos**

<b>25</b> Anote la cantidad de la línea 8. Anote "-0-" si marcó el recuadro "Sí" en la línea C de la página 1 .....	25	9999999999999
<b>26</b> Sume la línea 16 (o la línea 24) y la línea 25 .....	26	9999999999999

**27** ¿Tiene que presentar el Formulario 1040?

**Sí. No siga.** Incluya la cantidad de la línea 26, anteriormente, en la línea 9 del Anexo 2 (Formulario 1040). **No** complete la Parte IV a continuación.

**No.** Puede que tenga que completar la Parte IV. Vea las instrucciones para detalles.

**Parte IV Dirección y Firma—Complete esta parte solamente si se le requiere. Vea las instrucciones para la línea 27.**

Dirección (calle y número) o número de apartado postal, si la correspondencia no es entregada a la dirección física	Núm. de apt., oficina o suite XXXXXX
---	---

Ciudad, pueblo u oficina postal, estado y código postal (ZIP)

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Bajo pena de perjurio, afirmo que he examinado lo declarado en este anexo, incluyendo las declaraciones adjuntas, y que, a mi leal saber y entender, es verídico, correcto y completo. Ninguna parte de cualquier pago hecho a un fondo estatal de desempleo por la que reclamo crédito fue, o va a ser, deducida de los pagos hechos a los empleados. La declaración del preparador (que no es el contribuyente) está basada en toda la información sobre la cual el preparador tiene conocimiento.

Firma del empleador

Fecha

Para Uso Exclusivo del Preparador Remunerado	Escriba el nombre del preparador XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firma del preparador XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Fecha XXXXXXXXXX	Marque aquí si trabaja por cuenta propia <input checked="" type="checkbox"/>	PTIN XXXXXXXXXXXX
	Nombre de la empresa XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		EIN de la empresa XXXXXXXXXXXX		
	Dirección de la empresa XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Número de teléfono XXXXXXXXXXXX		

**SCHEDULE J**

(Form 1040)

Department of the Treasury  
Internal Revenue Service**Income Averaging for Individuals With Income from  
Farming or Fishing**

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **20**

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

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

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number (SSN)

XXXXXXXXXXXX

1	Enter the taxable income from your <b>2024</b> Form 1040, 1040-SR, or 1040-NR, line 15 .....	1	999999999999
2a	Enter your <b>elected farm income</b> . See instructions. <b>Do not</b> enter more than the amount on line 1 .....	2a	999999999999
<b>Capital gain included on line 2a:</b>			
b	Excess, if any, of net long-term capital gain over net short-term capital loss .....	2b	999999999999
c	Unrecaptured section 1250 gain .....	2c	999999999999
3	Subtract line 2a from line 1 .....	3	999999999999
4	Figure the tax on the amount on line 3 using the <b>2024</b> tax rates. See instructions .....	4	999999999999
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"><li>• 2023, enter the amount from your 2023 Schedule J, line 11.</li><li>• 2022 but not 2023, enter the amount from your 2022 Schedule J, line 15.</li><li>• 2021 but not 2022 or 2023, enter the amount from your 2021 Schedule J, line 3.</li></ul> Otherwise, enter the taxable income from your <b>2021</b> Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	5	999999999999
6	Divide the amount on <b>line 2a</b> by 3.0 .....	6	999999999999
7	Combine lines 5 and 6. If zero or less, enter -0- .....	7	999999999999
8	Figure the tax on the amount on line 7 using the <b>2021</b> tax rates. See instructions .....	8	999999999999
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"><li>• 2023, enter the amount from your 2023 Schedule J, line 15.</li><li>• 2022 but not 2023, enter the amount from your 2022 Schedule J, line 3.</li></ul> Otherwise, enter the taxable income from your <b>2022</b> Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.	9	999999999999
10	Enter the amount from line 6 .....	10	999999999999
11	Combine lines 9 and 10. If less than zero, enter as a negative amount .....	11	999999999999
12	Figure the tax on the amount on line 11 using the <b>2022</b> tax rates. See instructions .....	12	999999999999
13	If you used Schedule J to figure your tax for 2023, enter the amount from your 2023 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2023</b> Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions .....	13	999999999999
14	Enter the amount from line 6 .....	14	999999999999
15	Combine lines 13 and 14. If less than zero, enter as a negative amount .....	15	999999999999
16	Figure the tax on the amount on line 15 using the <b>2023</b> tax rates. See instructions .....	16	999999999999
17	Add lines 4, 8, 12, and 16 .....	17	999999999999

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

Schedule J (Form 1040) 2024

<b>18</b> Amount from line 17 .....	<b>18</b>	<b>999999999999</b>
<b>19</b> If you used Schedule J to figure your tax for: • 2023, enter the amount from your 2023 Schedule J, line 12. • 2022 but not 2023, enter the amount from your 2022 Schedule J, line 16. • 2021 but not 2022 or 2023, enter the amount from your 2021 Schedule J, line 4. Otherwise, enter the tax from your <b>2021</b> Form 1040, 1040-SR, or 1040-NR, line 16.	<b>19</b>	<b>999999999999</b>
<b>20</b> If you used Schedule J to figure your tax for: • 2023, enter the amount from your 2023 Schedule J, line 16. • 2022 but not 2023, enter the amount from your 2022 Schedule J, line 4. Otherwise, enter the tax from your <b>2022</b> Form 1040, 1040-SR, or 1040-NR, line 16.	<b>20</b>	<b>999999999999</b>
<b>21</b> If you used Schedule J to figure your tax for 2023, enter the amount from your 2023 Schedule J, line 4. Otherwise, enter the tax from your <b>2023</b> Form 1040, 1040-SR, or 1040-NR, line 16* .....	<b>21</b>	<b>999999999999</b>
* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code. See instructions.		
<b>22</b> Add lines 19 through 21 .....	<b>22</b>	<b>999999999999</b>
<b>23</b> <b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16 .....	<b>23</b>	<b>999999999999</b>

XXXXXXXXXXXXXXXXXXXXXX 999999999999

Schedule J (Form 1040) 2024

Form 1040

**Schedule J Farm Income Averaging Worksheet 1****2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Taxable Income from Farming and Fishing**

1. Schedule F - Profit or Loss from Farming .....	99999999999999
2. Wages received as Shareholder of S corp involved in farming or as a fishing crew member .....	99999999999999
3. Schedule C - Profit or Loss from Business with activity code 114110 Fishing .....	99999999999999
4. Form 4835 - Farm Rental eligible for income averaging .....	99999999999999
5. Partnership and S corporation income or loss from farming or fishing activities .....	99999999999999
6. Deduction fro Capital Construction Fund, other income and/or adjustments from Screen J .....	99999999999999
7. Deductible part of self-employment tax attributable to farming and fishing income .....	99999999999999
8. Form 8995/8995A - Qualified Business Income Deduction .....	99999999999999
9. Net ordinary gain or loss from sale of farming business property (Form 4797) .....	99999999999999
10. Capital gain/loss from sale of farming/fishing property      Short-term <u>9999999999</u> Long-term <u>9999999999</u> *Total	99999999999999
11. Taxable income from farming and fishing. Sum of line 1 to line 10.	99999999999999

\*Limited to capital loss limitation, if loss

**Net capital gain and Unrecaptured 1250 from farming and fishing business**

1. Long-term capital gain from farming/fishing .....	99999999999999
2. Less: Short-term capital loss from farming/fishing .....	99999999999999
3. Total net capital gain attributable to farming and fishing business. (But not below zero) .....	99999999999999
4. Unrecaptured Section 1250 gain attributable to farming and fishing business .....	99999999999999

**Maximum Capital Gains Rates Information**

	2024	2023	2022	2021
1. Elected net capital gain. ....	<u>1. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
2. Total net capital gain reported on the return .....	<u>2. 99999999999999</u>			
3. Total net capital gain from farming/fishing .....	<u>3. 99999999999999</u>			
4. <b>Elected net capital gain.</b> Enter the lower of line 1, 2 or 3 here and on Sch J line 2b .....	<u>4. 99999999999999</u>			
5. Divide 2024 line 4 by line 3.0 .....	<u>5. </u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
<b>6. Adjusted net capital gain:</b>				
- 2024 Line 2 less line 4. Other columns add lines 5 and 1				
Enter on the applicable Sch J worksheet 2, line 76.	<u>76. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
7. Total farming/fishing unrecap Sect 1250 gain .....	<u>7. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
<b>8. Elected unrecaptured section 1250 gain.</b>				
Lower of ln 4 or ln 7 here and on Sch J line 2c	<u>8. 99999999999999</u>			
9. - 2024 Enter the total Unrecaptured Section	<u>9. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
- All other columns divide line 8 by 3.0 .....				
<b>10. Adjusted Unrecaptured section 1250 gain:</b>				
- 2024 Subtract line 8 from line 9. Other add line 9 and 7	<u>10. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
Use for Schedule D line 19 on Sch J wrk 2 .....				
<b>11. Total 28% rate gain. This is the Schedule D</b>				
line 18 for the applicable Sch J worksheet 2 .....	<u>11. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
<b>12. Adjusted lines 18 and 19 of Schedule D.</b>				
Add lines 10 and 11. Enter on Sch J Worksheets 2, line 11.	<u>12. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>

**Taxable Income Worksheet**

	2023	2022	2021
1. Enter prior year taxable income without limiting to zero .....	<u>1. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
2. Capital loss adjustment for prior years .....	<u>2. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
3. Net operating loss adjustment for prior years .....	<u>3. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
4. Add lines 2 and 3 .....	<u>4. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>
5. Subtract line 4 from line 1. Enter as a negative on Schedule J lines 5, 9 and 13	<u>5. 99999999999999</u>	<u>99999999999999</u>	<u>99999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

	2021	2022	2023	2024
1. Enter your taxable income from Schedule J .....	99999999999	99999999999	99999999999	99999999999
2. Enter your qualified dividends from Form 1040, line 3a .....	99999999999	99999999999	99999999999	99999999999
3. Form 4952, line 4g amount .....	99999999999	99999999999	99999999999	99999999999
4. Form 4952, line 4e amount .....	99999999999	99999999999	99999999999	99999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
6. Subtract line 5 from line 2. If zero or less, enter -0- ** .....	99999999999	99999999999	99999999999	99999999999
7. Enter the <b>smaller</b> of line 15 or line 16 of Schedule D .....	99999999999	99999999999	99999999999	99999999999
8. Enter the <b>smaller</b> of line 3 or line 4 .....	99999999999	99999999999	99999999999	99999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ** .....	99999999999	99999999999	99999999999	99999999999
10. Add lines 6 and 9 .....	99999999999	99999999999	99999999999	99999999999
11. Add lines 18 and 19 of Schedule D ** .....	99999999999	99999999999	99999999999	99999999999
12. Enter the <b>smaller</b> of line 9 or line 11 .....	99999999999	99999999999	99999999999	99999999999
13. Subtract line 12 from line 10 .....	99999999999	99999999999	99999999999	99999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
15. 15% bracket per filing status .....	99999999999	99999999999	99999999999	99999999999
16. Enter the <b>smaller</b> of line 1 or line 15 .....	99999999999	99999999999	99999999999	99999999999
17. Enter the <b>smaller</b> of line 14 or line 16 .....	99999999999	99999999999	99999999999	99999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
19. Enter smaller of line 1 or top of the 24% bracket per filing status .....	99999999999	99999999999	99999999999	99999999999
20. Enter the smaller of line 14 or line 19 .....	99999999999	99999999999	99999999999	99999999999
21. Enter the <b>larger</b> of line 18 or line 20 .....	99999999999	99999999999	99999999999	99999999999
22. Subtract line 17 from line 16. This is taxed at 0% .....	99999999999	99999999999	99999999999	99999999999

**If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Else, go to line 23.**

23. Enter the <b>smaller</b> of line 1 or line 13 .....	99999999999	99999999999	99999999999	99999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) .....	99999999999	99999999999	99999999999	99999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
26. Enter top tax bracket amount per filing status .....	99999999999	99999999999	99999999999	99999999999
27. Enter the <b>smaller</b> of line 1 or line 26 .....	99999999999	99999999999	99999999999	99999999999
28. Add lines 21 and 22 .....	99999999999	99999999999	99999999999	99999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
30. Enter the <b>smaller</b> of line 25 or line 29 .....	99999999999	99999999999	99999999999	99999999999
31. Multiply line 30 by 15% (.15) .....	99999999999	99999999999	99999999999	99999999999
32. Add lines 24 and 30 .....	99999999999	99999999999	99999999999	99999999999

**If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Else, go to line 33**

33. Subtract line 32 from line 23 .....	99999999999	99999999999	99999999999	99999999999
34. Multiply line 33 by 20% (.20) .....	99999999999	99999999999	99999999999	99999999999

**If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Else, go to line 35.**

35. Enter the <b>smaller</b> of line 9 above or Schedule D, line 19 .....	99999999999	99999999999	99999999999	99999999999
36. Add lines 10 and 21 .....	99999999999	99999999999	99999999999	99999999999
37. Enter the amount from line 1 above .....	99999999999	99999999999	99999999999	99999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- .....	99999999999	99999999999	99999999999	99999999999
40. Multiply line 39 by 25% (.25). .....	99999999999	99999999999	99999999999	99999999999

**If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Else, go to line 41.**

41. Add lines 21, 22, 30, 33, and 39 .....	99999999999	99999999999	99999999999	99999999999
42. Subtract line 41 from line 1 .....	99999999999	99999999999	99999999999	99999999999
43. Multiply line 42 by 28% (.28) .....	99999999999	99999999999	99999999999	99999999999
44. Figure the tax on the amount on <b>line 21</b> .....	99999999999	99999999999	99999999999	99999999999
45. Add lines 31, 34, 40, 43 and 44 .....	99999999999	99999999999	99999999999	99999999999
46. Figure the tax on the amount on <b>line 1</b> .....	99999999999	99999999999	99999999999	99999999999
47. Tax on all taxable income. Enter the <b>smaller</b> of line 45 or line 46. ....	99999999999	99999999999	99999999999	99999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Foreign Earned Income Tax Worksheet - Sch J

	2021	2022	2023	2024
1. Enter the amount from Schedule J .....	9999999999	9999999999	9999999999	9999999999
2a. Enter the amount from Form 2555, line 45 and 50.	9999999999	9999999999	9999999999	9999999999
2b. Enter itemized deductions/exclusions not claimed due to exclusion .....	9999999999	9999999999	9999999999	9999999999
2c. Subtract line 2b from line 2a. If zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999
3. Combine lines 1 and 2c .....	9999999999	9999999999	9999999999	9999999999
4. <b>Tax on amount on line 3.*</b> .....	9999999999	9999999999	9999999999	9999999999
5. <b>Tax on amount on line 2c.</b> .....	9999999999	9999999999	9999999999	9999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-.	9999999999	9999999999	9999999999	9999999999

Include tax amount on Schedule J per year indicated

\*Enter the amount from line 3 above on line 1 of the on Schedule J Farm Income Averaging Tax Computation Worksheet, line 1. Determine if there is a capital gain excess by completing the worksheet below. Only complete the worksheet below if the Schedule J Farm Income Averaging Worksheet 1 reports either a qualified dividend and/or a positive adjusted total net capital gain for the year. Complete the rest of tax computation. Then complete lines 5 and 6 above.

## Schedule D Tax Worksheet - Capital Gain Excess

	2021	2022	2023	2024
1. Enter amount from Foreign Earned Income Tax Worksheet, line 3 .....	9999999999	9999999999	9999999999	9999999999
2. Enter the amount from Form 1040, line 3a .....	9999999999	9999999999	9999999999	9999999999
3. Form 4952, line 4g .....	9999999999	9999999999	9999999999	9999999999
4. Form 4952, line 4e .....	9999999999	9999999999	9999999999	9999999999
5. Subtract line 4 from line 3 but not less than -0- .....	9999999999	9999999999	9999999999	9999999999
6. Subtract line 5 from line 2 but not less than -0- .....	9999999999	9999999999	9999999999	9999999999
7. Enter the <b>smaller</b> of Sch D line 15 or line 16 .....	9999999999	9999999999	9999999999	9999999999
8. Enter the <b>smaller</b> of line 3 or line 4 .....	9999999999	9999999999	9999999999	9999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999
10. Add lines 6 and 9 .....	9999999999	9999999999	9999999999	9999999999
11. Enter the amount from Schedule J .....	9999999999	9999999999	9999999999	9999999999
<b>12. Capital Gain Excess.</b> Subtract line 11 from line 10. ....	9999999999	9999999999	9999999999	9999999999
Is the result <b>greater</b> than zero? .....	Yes. <input checked="" type="checkbox"/> No. <input type="checkbox"/>			

Yes. Complete the lines 13 through 29 below.

No. Do not complete the rest of this worksheet. There is no capital gain excess.

**Line 9 Modification:** Enter result on Schedule J Tax Computation Worksheet, line 9

13. Enter the amount from line 9 above (which is before modification) .....	9999999999	9999999999	9999999999	9999999999
14. Enter the Capital Gain Excess calculated on Line 12 above .....	9999999999	9999999999	9999999999	9999999999
15. Subtract line 14 from line 13 but not less than -0- .....	9999999999	9999999999	9999999999	9999999999

**Line 6 Modification:** Enter result on Schedule J Tax Computation Worksheet, line 6

16. Enter the amount from line 6 above (which is before modification) .....	9999999999	9999999999	9999999999	9999999999
17. Subtract line 13 from line 12, but not less than -0- .....	9999999999	9999999999	9999999999	9999999999
18. Subtract 17 from line 16, but not less than -0- .....	9999999999	9999999999	9999999999	9999999999

**Line 11 Modification:** Enter result on Schedule J Tax Computation Worksheet, line 11

19. Enter the adjusted total unrecaptured section 1250 gain from the ..... Schedule J Farm Income Averaging Worksheet 1 .....	9999999999	9999999999	9999999999	9999999999
20. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 14 .....	9999999999	9999999999	9999999999	9999999999
21. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 15 .....	9999999999	9999999999	9999999999	9999999999
22. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 16 .....	9999999999	9999999999	9999999999	9999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative .....	9999999999	9999999999	9999999999	9999999999
24. Add lines 20 through 23. Enter a loss as a positive. Enter a zero or gain as zero .....	9999999999	9999999999	9999999999	9999999999
25. Subtract line 24 from line 19. Enter zero, if zero or less. ....	9999999999	9999999999	9999999999	9999999999
26. Enter the amount from Schedule D line 18 (28% Rate Gain) .....	9999999999	9999999999	9999999999	9999999999
27. Enter the Capital Gain Excess calculated on Line 12 .....	9999999999	9999999999	9999999999	9999999999
28. Subtract line 27 from line 26. If zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999
29. Combine line 25 and line 28 .....	9999999999	9999999999	9999999999	9999999999

Name

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Taxpayer Identification Number

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## 2021 Tax Computation Using Maximum Capital Gains Rates

1. Enter your taxable income from Schedule J, line 7, or line 3 of the Foreign Earned Income Tax Worksheet on Wrk-2 Foreign ..... 1. 999999999999
2. Enter your qualified dividends from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g amount ..... 3. 999999999999
4. Form 4952, line 4e amount ..... 4. 999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. 999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0- \*\* ..... 6. 999999999999
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- \*\* ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Add lines 18 and 19 of Schedule D \*\* ..... 11. 999999999999
12. Enter the **smaller** of line 9 or line 11 ..... 12. 999999999999
13. Subtract line 12 from line 10 ..... 13. 999999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. 999999999999
15. Enter 40,400.00 if single or mfs; 80,800.00 if MFJ or QW; 54,100.00 if HOH ..... 15. 999999999999
16. Enter the **smaller** of line 1 or line 15 ..... 16. 999999999999
17. Enter the **smaller** of line 14 or line 16 ..... 17. 999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. 999999999999
19. Enter smaller of line 1 or top of 24% bracket ..... 19. 999999999999
20. Enter smaller of line 14 or line 19 ..... 20. 999999999999
21. Enter the **larger** of line 18 or line 20 ..... u 21. 999999999999
22. Subtract line 17 from line 16. This is taxed at 0% ..... u 22. 999999999999

**If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 42. Otherwise, go to line 23.**

23. Enter the **smaller** of line 1 or line 13 ..... 23. 999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) ..... 24. 999999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- ..... 25. 999999999999
26. Enter: \$445,850.00 if single; \$250,800.00 if married filing separately; or  
\$ 501,600.00 if married filing jointly or qualifying widow(er); or \$ 473,750.00 if head of household ..... 26. 999999999999
27. Enter the smaller of line 1 or line 26 ..... 27. 999999999999
28. Add lines 21 and 22 ..... 28. 999999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- ..... 29. 999999999999
30. Enter the smaller of line 24 or line 29 ..... 30. 999999999999
31. Multiply line 30 by 15% (.15) ..... 31. 999999999999
32. Add lines 24 and 30 ..... 32. 999999999999

**If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise go to line 33.**

33. Subtract line 32 from line 23 ..... 33. 999999999999
34. Multiply line 33 by 20% (.20) ..... 34. 999999999999
35. Enter the **smaller** of line 9 above or Schedule D, line 19 ..... 35. 999999999999
36. Add lines 10 and 21 ..... 36. 999999999999
37. Enter the amount from line 1 above ..... 37. 999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- ..... 38. 999999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- ..... u 39. 999999999999
40. Multiply line 31 by 25% (.25) ..... 40. 999999999999

**If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.**

41. Add lines 21, 22, 30, 33 and 39 ..... 41. 999999999999
42. Subtract line 41 from line 1 ..... 42. 999999999999
43. Multiply line 42 by 28% (.28) ..... 43. 999999999999
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 44. 999999999999
45. Add lines 31, 34, 40, 43, and 44 ..... 45. 999999999999
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 46. 999999999999
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46.  
Also enter this amount on Schedule J, line 8. (If filing Form 2555 or 2555-EZ, enter the amount on Schedule J Worksheet 2 - Foreign, line 4) ..... 47. 999999999999

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## 2021 Foreign Earned Income Tax Worksheet - Sch J line 8

1. Enter the amount from your 2024 Schedule J, line 7 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2021 Form 2555, line 45 and 50, ..... 2a. 999999999999
- 2b. Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income ..... 2b. 999999999999
- 2c. Subtract lines 2b and 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Add lines 1 and 2c ..... 3. 999999999999
4. **Tax on amount on line 3.** Use the Tax Table, Tax Computation Worksheet, or Schedule D Tax Worksheet\*, whichever applies ..... 4. 999999999999
5. **Tax on amount on line 2.** Use the Tax Table, Tax Computation Worksheet, whichever applies ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2024 Schedule J, line 8 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the 2021 Schedule D Tax Worksheet when used to figure tax on line 4 above. Determine if there is a capital gain excess by completing the worksheet below. Only complete the worksheet below if the Schedule J Farm Income Averaging Worksheet 1 reports either a qualified dividend and/or a positive adjusted total net capital gain for 2021. Complete the rest of Schedule J Worksheet 2. Then, complete lines 5 and 6 above.

## 2021 Schedule D Tax Worksheet - Excess Capital Gain

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet above ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Enter the amount from your 2024 Schedule J, line 7 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero? ..... 12. 999999999999

Yes. Complete the lines 13 through 29 below.

No. Do not complete the rest of this worksheet. There is no capital gain excess.

## Line 9 Modification:

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

## Line 6 Modification:

16. Enter the amount from line 6 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

## Line 11 Modification:

19. Enter the 2021 adjusted total unrecaptured section 1250 gain from the Schedule J Farm Income Averaging Worksheet 1 ..... 19. 999999999999
20. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on line 12 as a negative ..... 23. 999999999999
24. Combine lines 20 to 23. Enter a loss as a positive. Enter a zero or a gain as zero. ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19. If zero or less, enter -0-. ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 (28% Rate Gain) ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0-. ..... 28. 999999999999
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

Name

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Taxpayer Identification Number

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**2022 Tax Computation Using Maximum Capital Gains Rates**

1. Enter your taxable income from Schedule J, line 11 or line 3 of the Foreign Earned Income Tax Worksheet on Wrk 3 - Foreign ..... 1. 999999999999
2. Enter your qualified dividends from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g amount ..... 3. 999999999999
4. Form 4952, line 4c amount ..... 4. 999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. 999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0- \*\* ..... 6. 999999999999
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- \*\* ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Add lines 18 and 19 of Schedule D \*\* ..... 11. 999999999999
12. Enter the **smaller** of line 9 or line 11 ..... 12. 999999999999
13. Subtract line 12 from line 10 ..... 13. 999999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. 999999999999
15. Enter 41,675 if single or mfs; 83,350 if MFJ or QW; 55,800 if HOH ..... 15. 999999999999
16. Enter the **smaller** of line 1 or line 15 ..... 16. 999999999999
17. Enter the **smaller** of line 14 or line 16 ..... 17. 999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. 999999999999
19. Enter smaller of line 1 or top of 24% bracket ..... 19. 999999999999
20. Enter smaller of line 14 or line 19 ..... 20. 999999999999
21. Enter the **larger** of line 18 or line 20 ..... u 21. 999999999999
22. Subtract line 17 from line 16. The amount is taxed at 0%. ..... u 22. 999999999999

**If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.**

23. Enter the **smaller** of line 1 or line 13 ..... 23. 999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) ..... 24. 999999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- ..... u 25. 999999999999
26. Enter: \$459,750 if single; or \$258,600 if married filing separately; or  
\$517,200 if married filing jointly or qualifying widow(er); or \$ 488,500 if head of household ..... 26. 999999999999
27. Enter the **smaller** of line 1 or line 25 ..... 27. 999999999999
28. Add lines 21 and 22 ..... 28. 999999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- ..... 29. 999999999999
30. Enter the **smaller** of line 25 or line 29 ..... 30. 999999999999
31. Multiply line 30 by 15% (.15) ..... 31. 999999999999
32. Add lines 24 and 30 ..... 32. 999999999999

**If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.**

33. Subtract line 32 from line 23 ..... 33. 999999999999
34. Multiply line 33 by 20% (.20) ..... 34. 999999999999

**If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.**

35. Enter the **smaller** of line 9 above or Schedule D, line 19 ..... 35. 999999999999
36. Add lines 10 and 21 ..... 36. 999999999999
37. Enter the amount from line 1 above ..... 37. 999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- ..... 38. 999999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- ..... u 39. 999999999999
40. Multiply line 39 by 25% (.25) ..... 40. 999999999999

**If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.**

41. Add lines 21, 22, 30, 33 and 39 ..... 41. 999999999999
42. Subtract line 41 from line 1 ..... 42. 999999999999
43. Multiply line 42 by 28% (.28) ..... 43. 999999999999
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 44. 999999999999
45. Add lines 31, 34, 40, 43 and 44 ..... 45. 999999999999
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 46. 999999999999
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46.  
Also enter this amount on Schedule J, line 12. (If filing Form 2555 or 2555-EZ, enter the amount on Schedule J Worksheet 3 - Foreign, line 4) ..... 47. 999999999999

Name

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Taxpayer Identification Number  
XXXXXXXXXXXX

## 2022 Foreign Earned Income Tax Worksheet - Sch J line 12

1. Enter the amount from your 2024 Schedule J, line 11 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2022 Form 2555, line 45 and 50, ..... 2a. 999999999999
- 2b. Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income 2b. 999999999999
- 2c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Combine lines 1 and 2c ..... 3. 999999999999
4. **Tax on amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Schedule D Tax Worksheet\*, whichever applies ..... 4. 999999999999
5. **Tax on amount on line 2.** Use the Tax Table, Tax Computation Worksheet, whichever applies ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2024 Schedule J, line 12 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the 2022 Schedule D Tax Worksheet when used it to figure tax on line 4 above. Determine if there is a capital gain excess by completing the worksheet below. Only complete the worksheet below if the Schedule J Farm Income Averaging Worksheet 1 reports either a qualified dividend and/or a positive adjusted total net capital gain for 2022. Complete the rest of Schedule J Worksheet 3. Then, complete lines 5 and 6 above.

## 2022 Schedule D Tax Worksheet - Excess Capital Gain

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet above ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Enter the amount from your 2024 Schedule J, line 11 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero?  Yes. Complete the lines 13 through 29 below.  No. Do not complete the rest of this worksheet. There is no capital gain excess.

## Line 9 Modification:

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

## Line 6 Modification:

16. Enter the amount from line 6 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

## Line 11 Modification:

19. Enter the 2022 adjusted total unrecaptured section 1250 gain from the Schedule J Farm Income Averaging Worksheet 1 ..... 19. 999999999999
20. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative ..... 23. 999999999999
24. Combine lines 20 to line 23. Enter a loss as a positive. Enter a zero or a gain as zero. ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19. If zero or less, enter -0- ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 (28% Rate Gain) ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- ..... 28. 999999999999
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

Name

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Taxpayer Identification Number

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## 2023 Tax Computation Using Maximum Capital Gains Rates

1. Enter your taxable income from Schedule J, Line 15 or line 3 of the 2023 Foreign Earned Income Tax Worksheet on the Schedule J Income Averaging Worksheet 4 - Foreign ..... 1. 9999999999999
2. Enter your qualified dividends from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g amount ..... 3. 999999999999
4. Form 4952, line 4e amount ..... 4. 999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. 999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0- \*\* ..... 6. 999999999999
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- \*\* ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Add lines 18 and 19 of Schedule D \*\* ..... 11. 999999999999
12. Enter the **smaller** of line 9 or line 11 ..... 12. 999999999999
13. Subtract line 12 from line 10 ..... 13. 999999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. 999999999999
15. Enter 44,625 if single or mfs; 89,250 if MFJ or QW; 59,750 if HOH ..... 15. 999999999999
16. Enter the **smaller** of line 1 or line 15 ..... 16. 999999999999
17. Enter the **smaller** of line 14 or line 16 ..... 17. 999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. 999999999999
19. Enter the smaller of line 1 or top of 24% bracket per filing status ..... 19. 999999999999
20. Enter the smaller of line 14 or line 19 ..... 20. 999999999999
21. Enter the **larger** of line 18 or line 20 ..... ▶ 21. 999999999999
22. Subtract line 17 from line 16. The amount is taxed at 0%. ..... ▶ 22. 999999999999

**If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44 Otherwise, go to line 23.**

23. Enter the **smaller** of line 1 or line 13 ..... 23. 999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) ..... 24. 999999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- ..... 25. 999999999999
26. Enter: \$492,300 if single; or \$276,900 if married filing separately; or  
\$ 553,850 if married filing jointly or qualifying widow(er); or \$ 523,050 if head of household ..... 26. 999999999999
27. Enter the **smaller** of line 1 or line 26 ..... 27. 999999999999
28. Add lines 21 and 22 ..... 28. 999999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- ..... 29. 999999999999
30. Enter the **smaller** of line 25 or line 29 ..... 30. 999999999999
31. Multiply line 30 by 15% (.15) ..... 31. 999999999999
32. Add lines 24 and 30 ..... 32. 999999999999

**If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.**

33. Subtract line 32 from line 23 ..... 33. 999999999999
34. Multiply line 33 by 20% (.20) ..... 34. 999999999999

**If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.**

35. Enter the **smaller** of line 9 above or Schedule D, line 19 ..... 35. 999999999999
36. Add lines 10 and 21 ..... 36. 999999999999
37. Enter the amount from line 1 above ..... 37. 999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- ..... 38. 999999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- ..... ▶ 39. 999999999999
40. Multiply line 39 by 25% (.25) ..... 40. 999999999999

**If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.**

41. Add lines 21, 22, 30, 33 and 39 ..... 41. 999999999999
42. Subtract line 41 from line 1 ..... 42. 999999999999
43. Multiply line 42 by 28% (.28) ..... 43. 999999999999
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 44. 999999999999
45. Add lines 31, 34, 40, 43 and 44 ..... 45. 999999999999
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 46. 999999999999
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46. Also enter this amount on Schedule J, line 16. (If filing Form 2555 or 2555-EZ, enter the amount on Schedule J Worksheet 4 - Foreign, line 4) ..... 47. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## 2023 Foreign Earned Income Tax Worksheet - Sch J line 16

1. Enter the amount from your 2024 Schedule J, line 15 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2023 Form 2555, line 45 and 50 ..... 2a. 999999999999
- 2b. Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income 2b. 999999999999
- 2c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Combine lines 1 and 2c. ..... 3. 999999999999
4. **Tax on amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Schedule D Tax Worksheet\*, whichever applies ..... 4. 999999999999
5. **Tax on amount on line 2c.** Use the Tax Table, Tax Computation Worksheet, whichever applies ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2024 Schedule J, line 16 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the 2023 Schedule D Tax Worksheet when used to figure tax on line 4 above. Determine if there is a capital gain excess by completing the worksheet below. Only complete the worksheet below if the Schedule J Farm Income Averaging Worksheet 1 reports either a qualified dividend and/or a positive adjusted total net capital gain for 2023. Complete the rest of Schedule J Worksheet 4. Then, complete lines 5 and 6 above.

## 2023 Schedule D Tax Worksheet - Capital Gain Excess

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet above ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Enter the amount from your 2024 Schedule J, line 15 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero?  
 Yes. Complete the lines 13 through 29 below.  
 No. Do not complete the rest of this worksheet. There is no capital gain excess.

## Line 9 Modification:

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

## Line 6 Modification:

16. Enter the amount from line 9 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

## Line 11 Modification:

19. Enter the 2023 adjusted total unrecaptured section 1250 gain from the Schedule J Farm Income Averaging Worksheet 1 ..... 19. 999999999999
20. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount from Unrecaptured Sec 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative ..... 23. 999999999999
24. Combine lines 20 through 23. Enter a loss as a positive. Enter a zero or gain as zero. ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19. Enter zero, if zero or less. ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 (28% Rate Gain) ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- ..... 28. 999999999999
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

## 2024 Tax Computation Using Maximum Capital Gains Rates

1. Enter your taxable income from Schedule J, Line 3 or the 2024 Schedule J Income Averaging Worksheet 5 - Foreign line 3 of the Foreign Earned Income section ..... 1. 9999999999999
2. Enter your qualified dividends from Form 1040, line 9b ..... 2. 999999999999
3. Form 4952, line 4g amount ..... 3. 999999999999
4. Form 4952, line 4e amount ..... 4. 999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. 999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0- \*\* ..... 6. 999999999999
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- \*\* ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Add lines 18 and 19 of Schedule D \*\* ..... 11. 999999999999
12. Enter the **smaller** of line 9 or line 11 ..... 12. 999999999999
13. Subtract line 12 from line 10 ..... 13. 999999999999
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. 999999999999
15. Enter: \$47,025 if single or mfs; \$ 94,050 if MFJ or QW; or \$ 63,000 if HOH. ..... 15. 999999999999
16. Enter the **smaller** of line 1 or line 15 ..... 16. 999999999999
17. Enter the **smaller** of line 14 or line 16 ..... 17. 999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. 999999999999
19. Enter the smaller of line 1 or top of 24% bracket per filing status ..... 19. 999999999999
20. Enter the smaller of line 14 or line 19 ..... 20. 999999999999
21. Enter the **larger** of line 18 or line 20 ..... 21. 999999999999
22. Subtract line 17 from line 16. The amount is taxed at 0%. ..... 22. 999999999999

**If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.**

23. Enter the **smaller** of line 1 or line 13 ..... 23. 999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) ..... 24. 999999999999
25. Subtract line 24 from line 23. If zero or less, enter -0- ..... 25. 999999999999
26. Enter: \$518,900 if single; or \$291,850 if married filing separately; or  
\$ 583,750 if married filing jointly or qualifying widow(er); or \$ 551,350 if head of household ..... 26. 999999999999
27. Enter the **smaller** of line 1 or line 26 ..... 27. 999999999999
28. Add lines 21 and 22 ..... 28. 999999999999
29. Subtract line 28 from line 27. If zero or less, enter -0- ..... 29. 999999999999
30. Enter the **smaller** of line 25 or line 29 ..... 30. 999999999999
31. Multiply line 30 by 15% (.15) ..... 31. 999999999999
32. Add lines 24 and 30 ..... 32. 999999999999

**If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.**

33. Subtract line 32 from line 23 ..... 33. 999999999999
34. Multiply line 33 by 20% (.20) ..... 34. 999999999999

**If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.**

35. Enter the **smaller** of line 9 above or Schedule D, line 19 ..... 35. 999999999999
36. Add lines 10 and 21 ..... 36. 999999999999
37. Enter the amount from line 1 above ..... 37. 999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0- ..... 38. 999999999999
39. Subtract line 38 from line 35. If zero or less, enter -0- ..... ► 39. 999999999999
40. Multiply line 39 by 25% (.25) ..... 40. 999999999999

**If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.**

41. Add lines 21, 22, 30, 33, and 39 ..... 41. 999999999999
42. Subtract line 41 from line 1 ..... 42. 999999999999
43. Multiply line 42 by 28% (.28) ..... 43. 999999999999
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 44. 999999999999
45. Add lines 31, 34, 40, 43, and 44 ..... 45. 999999999999
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies ..... 46. 999999999999
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46.  
Also enter this amount on Schedule J, line 4. (If filing Form 2555 or 2555-EZ, enter the amount on Schedule J Worksheet 5 - Foreign, line 4) ..... 47. 999999999999

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

## 2024 Foreign Earned Income Tax Worksheet - Sch J line 4

1. Enter the amount from your 2024 Schedule J, line 3 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2024 Form 2555, line 45 and 50 ..... 2a. 999999999999
- 2b. Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income 2b. 999999999999
- 2c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Combine lines 1 and 2c. ..... 3. 999999999999
4. **Tax on amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Schedule D Tax Worksheet\*, whichever applies ..... 4. 999999999999
5. **Tax on amount on line 2c.** Use the Tax Table, Tax Computation Worksheet, whichever applies ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2024 Schedule J, line 4 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the 2024 Schedule D Tax Worksheet when used to figure tax on line 4 above. Determine if there is a capital gain excess by completing the worksheet below. Only complete the worksheet below if the Schedule J Farm Income Averaging Worksheet 1 reports either a qualified dividend and/or a positive adjusted total net capital gain for 2024. Complete the rest of Schedule J Worksheet 5. Then, complete lines 5 and 6 above.

## 2024 Schedule D Tax Worksheet - Capital Gain Excess

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet above ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Enter the amount from your 2024 Schedule J, line 3 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero?
 

Yes. Complete the lines 13 through 29 below.

No. Do not complete the rest of this worksheet. There is no capital gain excess.

## Line 9 Modification:

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

## Line 6 Modification:

16. Enter the amount from line 6 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

## Line 11 Modification:

19. Enter the 2024 adjusted total unrecaptured section 1250 gain from the Schedule J Farm Income Averaging Worksheet 1 ..... 19. 999999999999
20. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount form Unrecaptured Sec. 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative ..... 23. 999999999999
24. Combine lines 20 through 23. Enter a loss as a positive. Enter a zero or gain as zero. ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19. Enter zero, if zero or less. ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 (28% Rate Gain) ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- ..... 28. 999999999999
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

**SCHEDULE LEP**  
**(Form 1040)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Request for Change in Language Preference**

OMB No. 1545-0074

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

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

Attachment  
Sequence No. **77A**

Name of person making request (as shown on tax return)

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Social security number of person making request

XXXXXXXXXXXX

- 1 I would prefer to receive written communications (see instructions) from the IRS in the following language.

Check only one.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> 000 Cancel previous election | <input checked="" type="checkbox"/> 011 French                |
| <input checked="" type="checkbox"/> 001 Spanish                  | <input checked="" type="checkbox"/> 012 Japanese              |
| <input checked="" type="checkbox"/> 002 Korean                   | <input checked="" type="checkbox"/> 013 Gujarati              |
| <input checked="" type="checkbox"/> 003 Vietnamese               | <input checked="" type="checkbox"/> 014 Punjabi               |
| <input checked="" type="checkbox"/> 004 Russian                  | <input checked="" type="checkbox"/> 015 Khmer                 |
| <input checked="" type="checkbox"/> 005 Arabic                   | <input checked="" type="checkbox"/> 016 Urdu                  |
| <input checked="" type="checkbox"/> 006 Haitian Creole           | <input checked="" type="checkbox"/> 017 Bengali               |
| <input checked="" type="checkbox"/> 007 Tagalog                  | <input checked="" type="checkbox"/> 018 Italian               |
| <input checked="" type="checkbox"/> 008 Portuguese               | <input checked="" type="checkbox"/> 019 Chinese (Traditional) |
| <input checked="" type="checkbox"/> 009 Polish                   | <input checked="" type="checkbox"/> 020 Chinese (Simplified)  |
| <input checked="" type="checkbox"/> 010 Farsi                    |   |

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

Schedule LEP (Form 1040) (Rev. 12-2024)

**SCHEDULE R**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **16**

Attach to Form 1040 or 1040-SR.

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

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

You may be able to take this credit and reduce your tax if by the end of 2024:

- You were age 65 or older      **or**      ● You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

**TIP** In most cases, the IRS can figure the credit for you. See instructions.**Part I Check the Box for Your Filing Status and Age**If your filing status is: **And by the end of 2024:** **Check only one box:**

Single, Head of household, or Qualifying surviving spouse	1 You were 65 or older .....	1 <input checked="" type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability .....	2 <input checked="" type="checkbox"/>
	3 Both spouses were 65 or older .....	3 <input checked="" type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability .....	4 <input checked="" type="checkbox"/>
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability .....	5 <input checked="" type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability .....	6 <input checked="" type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability .....	7 <input checked="" type="checkbox"/>
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2024 .....	8 <input checked="" type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2024 .....	9 <input checked="" type="checkbox"/>

**Did you check  
box 1, 3, 7, or 8?****Yes.** Skip Part II and complete Part III on the back.**No.** Complete Parts II and III.**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and** XXXXXXXXXXXXXXX2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2024, check this box ..... 

- If you checked this box, you don't have to get another statement for 2024.

- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10</b>	If you checked (in Part I):	Enter:		
	Box 1, 2, 4, or 7	\$5,000		
	Box 3, 5, or 6	\$7,500	}	
	Box 8 or 9	\$3,750		
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes.</b> You must complete line 11. <b>No.</b> Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b>	If you checked (in Part I):			
	● Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.			
	● Box 2, 4, or 9, enter your taxable disability income.		}	
	● Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.			
<b>TIP</b>	For more details on what to include on line 11, see Figure Your Credit in the instructions.			
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. All others, enter the amount from line 10			
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2024.			
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)			
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)			
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11			
<b>15</b>	If you checked (in Part I):	Enter:		
	Box 1 or 2	\$7,500		
	Box 3, 4, 5, 6, or 7	\$10,000	}	
	Box 8 or 9	\$5,000		
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-			
<b>17</b>	Enter one-half of line 16			
<b>18</b>	Add lines 13c and 17			
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you can't take the credit. Otherwise, go to line 20			
<b>20</b>	Multiply line 19 by 15% (0.15)			
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			
<b>22</b>	Credit for the elderly or the disabled. Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d			

## SCHEDULE SE

(Form 1040)

Department of the Treasury  
Internal Revenue Service

## Self-Employment Tax

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **17**

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

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Social security number of person

with **self-employment** income XXXXXXXXXXXX**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

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

1a 999999999999

- b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ .....

1b ( 999999999999 )

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

- 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order .....

2 999999999999

- 3 Combine lines 1a, 1b, and 2 XXXXXXXXXXXXXXXX 999999999999 XXXXXXXXXXXXXXXX 999999999999

3 999999999999

- 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 .....

4a 999999999999

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

- b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here .....

4b 999999999999

- c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue .....

4c 999999999999

- 5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income .....

5a 999999999999

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

5b 999999999999

- 6 Add lines 4c and 5b .....

6 999999999999

- 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 .....

7 999999999999

- 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2)

and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 .....

8a 999999999999

- b Unreported tips subject to social security tax from Form 4137, line 10 .....

8b 999999999999

- c Wages subject to social security tax from Form 8919, line 10 .....

8c 999999999999

- d Add lines 8a, 8b, and 8c .....

8d 999999999999

- 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 .....

9 999999999999

- 10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) .....

10 999999999999

- 11 Multiply line 6 by 2.9% (0.029) .....

11 999999999999

- 12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** .....

12 999999999999

- 13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** .....

13 999999999999

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

Schedule SE (Form 1040) 2024

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXX

**Part II Optional Methods To Figure Net Earnings (see instructions)**

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> wasn't more than \$10,380, **or (b)** your net farm profits<sup>2</sup> were less than \$7,493.

14 Maximum income for optional methods .....	<b>14</b>	999999999999
15 Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,920. Also, include this amount on line 4b above .....	<b>15</b>	999999999999

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$7,493 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14 .....	<b>16</b>	999999999999
17 Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above .....	<b>17</b>	999999999999

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Taxpayer

## Spouse

**Farm profit or (loss)**

Schedule F .....	9999999999999	9999999999999
Farm Partnerships - Schedule K-1, box 14, code A .....	9999999999999	9999999999999
Auto expense from farm partnerships .....	(9999999999999)	(9999999999999)
Amortization from farm partnerships .....	(9999999999999)	(9999999999999)
Depreciation & Section 179 from farm partnerships .....	X(9999999999999)	X(9999999999999)
Depletion from farm partnerships .....	X(9999999999999)	X(9999999999999)
Intangible drilling costs from farm partnerships .....	X(9999999999999)	X(9999999999999)
Other expenses from farm partnerships .....	X(9999999999999)	X(9999999999999)
Home office expenses from farm partnerships .....	(9999999999999)	(9999999999999)
Unreimbursed partnership expenses from farm partnerships .....	(9999999999999)	(9999999999999)
Debt financed acquisition interest from farm partnerships .....	(9999999999999)	(9999999999999)
Farm adjustment to SE Income .....	9999999999999	9999999999999
<b>Net farm profit or (loss) - Schedule SE line 1a</b>	<b>9999999999999</b>	<b>9999999999999</b>

**Conservation Reserve Program payments to social security/disability benefit recipients included on Sch F, In 4b or listed on Sch K-1 (Form 1065), box 20, code AH- Sch SE line 1b** (9999999999999) (9999999999999)

**Nonfarm profit or (loss)**

Schedule C (excluding minister Schedule C income reported below) .....	9999999999999	9999999999999
Nonfarm partnerships - Schedule K-1, box 14, code A .....	9999999999999	9999999999999
Auto expense from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Amortization from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Depreciation & section 179 from nonfarm partnerships .....	X(9999999999999)	X(9999999999999)
Depletion from nonfarm partnerships .....	X(9999999999999)	X(9999999999999)
Intangible drilling costs from nonfarm partnerships .....	X(9999999999999)	X(9999999999999)
Other expenses from nonfarm partnerships .....	X(9999999999999)	X(9999999999999)
Home office expenses from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Unreimbursed partnership expenses from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Debt financed acquisition interest from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Nonfarm adjustment to SE income .....	9999999999999	9999999999999
Self-employment income reported as other income .....	9999999999999	9999999999999
Self-employment income from contracts and straddles .....	9999999999999	9999999999999
Minister/clergy self-employment income (from Clergy Worksheet Page 3, line 7) .....	9999999999999	9999999999999
<b>Net nonfarm profit or (loss) - Schedule SE line 2</b>	<b>9999999999999</b>	<b>9999999999999</b>

**Other income items subject to and/or exempt from self-employment tax**

Fees received for services performed as a notary public .....	(9999999999999)	(9999999999999)
Earnings while debtor in a chapter 11 bankruptcy case .....	9999999999999	9999999999999
Taxable community property income/-loss .....	9999999999999	9999999999999
Exempt community property income/-loss .....	(9999999999999)	(9999999999999)
<b>Net adjustment included on Schedule SE, line 3</b>	<b>9999999999999</b>	<b>9999999999999</b>

**Net profit (loss) from self-employment activities - Schedule SE line 3**

9999999999999

9999999999999

**Church employee income - Schedule SE, Page 1 line 5a**

9999999999999

9999999999999

XX

# Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

Go to [www.irs.gov/Form56](http://www.irs.gov/Form56) for instructions and the latest information.

OMB No. 1545-0013

## Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

Address of person for whom you are acting (number, street, and room or suite no.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code (If a foreign address, see instructions.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Fiduciary's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address of fiduciary (number, street, and room or suite no.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code

Telephone number (optional)

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

XXXXXXXXXXXXXX

## Section A. Authority

1 Authority for fiduciary relationship. Check applicable box:

- a  Court appointment of testate estate (valid will exists)
- b  Court appointment of intestate estate (no valid will exists)
- c  Court appointment as guardian or conservator
- d  Fiduciary of intestate estate
- e  Valid trust instrument and amendments
- f  Bankruptcy or assignment for the benefit of creditors
- g  Other. Describe: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2a If box 1a, 1b, or 1d is checked, enter the date of death: XXXXXXXXX

2b If box 1c, 1e, 1f, or 1g is checked, enter the date of appointment, taking office, or assignment or transfer of assets: XXXXXXXXX

## Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply):  Income  Gift  Estate  Generation-skipping transfer  Employment  
 Excise  Other (describe): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

4 Federal tax form number (check all that apply): a  706 series b  709 c  940 d  941, 943, 944

e  1040 or 1040-SR f  1041 g  1120 h  Other (list): XXXXXXXXXXXXXXXXXXXXXXXXX

5 If your authority as a fiduciary does not cover all years or tax periods, check here  and list the specific years or periods within your authority: XXXXXXXXXXXXXXXXXXXXXXXXX

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

Form **56** (Rev. 11-2022)

**Part II Revocation or Termination of Notice****Section A — Total Revocation or Termination**

- 6** Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship .....
- Reason for termination of fiduciary relationship. Check applicable box:
- a**  Court order revoking fiduciary authority
- b**  Certificate of dissolution or termination of a business entity
- c**  Other. Describe: XXXXXXXXXXXXXXXXXXXXXXXXXX

**Section B — Partial Revocation**

- 7a** Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship .....
- b** Specify to whom granted, date, and address, including ZIP code.  
XX

**Section C — Substitute Fiduciary**

- 8** Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) .....  
XX

**Part III Court and Administrative Proceedings**

XXXXXXXXXXXXXXXXXXXX

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date proceeding initiated

XXXXXXX

Address of court

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Docket number of proceeding

XXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Date

XXXXXXX

Time

XXXXX

a.m.

X

p.m.

Place of other proceedings

XXXXXXXXXXXX

**Part IV Signature****Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Fiduciary's signature

Title, if applicable

Date

XX

Form 1040-ES  
Department of the Treasury  
Internal Revenue Service

## 2025 Estimated Tax

Payment  
Voucher 3

OMB No. 1545-0074

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

Calendar year—Due Sept. 15, 2025

Amount of estimated tax you are paying  
by check or  
money order.

999999999999

Pay online at  
[www.irs.gov/etpay](http://www.irs.gov/etpay)

Simple.  
Fast.  
Secure.

Print or type	Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	Your social security number XXXXXXXXXXXXXX	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial XXXXXXXXXXXXXX	Spouse's last name XXXXXXXXXXXXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX	
	Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX			
	City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX	ZIP code XXXXXXXXXXXXXX
	Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXXXX	

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

Form 1040-ES (2025)

DAA

CUT HERE

Form 1040-ES

Department of the Treasury  
Internal Revenue Service

## 2025 Estimated Tax

Payment  
Voucher 2

OMB No. 1545-0074

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

Calendar year—Due June 16, 2025

Amount of estimated tax you are paying  
by check or  
money order.

999999999999

Pay online at  
[www.irs.gov/etpay](http://www.irs.gov/etpay)

Simple.  
Fast.  
Secure.

Print or type	Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	Your social security number XXXXXXXXXXXXXX	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial XXXXXXXXXXXXXX	Spouse's last name XXXXXXXXXXXXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX	
	Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX			
	City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX	ZIP code XXXXXXXXXXXXXX
	Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXXXX	

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

Form 1040-ES (2025)

DAA

CUT HERE

Form 1040-ES

Department of the Treasury  
Internal Revenue Service

## 2025 Estimated Tax

Payment  
Voucher 1

OMB No. 1545-0074

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

Calendar year—Due April 15, 2025

Amount of estimated tax you are paying  
by check or  
money order.

999999999999

Pay online at  
[www.irs.gov/etpay](http://www.irs.gov/etpay)

Simple.  
Fast.  
Secure.

Print or type	Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	Your social security number XXXXXXXXXXXXXX	
	If joint payment, complete for spouse			
	Spouse's first name and middle initial XXXXXXXXXXXXXX	Spouse's last name XXXXXXXXXXXXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX	
	Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX			
	City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX	ZIP code XXXXXXXXXXXXXX
	Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXXXX	

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

Form 1040-ES (2025)

DAA

# Form 1040-ES    Estimated Tax for Individuals

(on bottom of page)

CUT HERE

XX

Form **1040-ES**

Department of the Treasury  
Internal Revenue Service

**2025 Estimated Tax**

**Payment  
Voucher 4**

OMB No. 1545-0074

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

**Calendar year—Due Jan. 15, 2026**

Amount of estimated tax you are paying  
by check or  
money order.

999999999999

Print or type	Your first name and middle initial <b>XXXXXXXXXXXXXX</b>	Your last name <b>XXXXXXXXXXXXXX</b>	Your social security number <b>XXXXXXXXXX</b>
	If joint payment, complete for spouse		
	Spouse's first name and middle initial <b>XXXXXXXXXXXXXX</b>	Spouse's last name <b>XXXXXXXXXXXXXX</b>	Spouse's social security number <b>XXXXXXXXXX</b>
	Address (number, street, and apt. no.) <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX</b>		
	City, town, or post office. If you have a foreign address, also complete spaces below. <b>XXXXXXXXXXXXXXXXXXXXXX</b>	State <b>XX</b>	ZIP code <b>XXXXXXXXXX</b>
Foreign country name <b>XXXXXXXXXXXXXXXXXXXXXX</b>	Foreign province/county <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>	Foreign postal code <b>XXXXXXXXXXXXXX</b>	

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

Form 1040-ES (2025)

Pay online at  
[www.irs.gov/  
eFile](http://www.irs.gov/eFile)

Simple.  
Fast.  
Secure.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Summary of Estimated Tax Payments**

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2024 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due Column b - Columns c & d	(f) Date paid	(g) Amount paid
1	XXXXXXX	999999999999	999999999999	999999999999	999999999999		
2	XXXXXXX	999999999999	999999999999	999999999999	999999999999		
3	XXXXXXX	999999999999	999999999999	999999999999	999999999999		
4	XXXXXXX	999999999999	999999999999	999999999999	999999999999		
Total		►999999999999	999999999999	999999999999	999999999999		

**Calculation of 1040-ES Payments**

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1. Taxpayer self-employment income adjustment..... 1. 999999999999
2. Spouse self-employment income adjustment..... 2. 999999999999
3. Other adjustments to adjusted gross income..... 3. 999999999999
4. Computed adjustments to adjusted gross income..... 4. 999999999999
5. **Add lines 1 through 4.** Total adjustments to adjusted gross income. 5. 999999999999
6. Computed adjustments to self-employment tax..... 6. 999999999999
7. Computed adjustments to income tax..... 7. 999999999999
8. Other planned adjustments to taxes/credits..... 8. 999999999999
9. **Add lines 6 through 8.** Total Planned tax adjustments. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 9. 999999999999
10. Enter Total Tax from Form 1040, 1040-SR, or 1040-NR , line 24. 10. 999999999999
11. **Add lines 9 and 10.** Total adjusted tax before adjustments. 11. 999999999999
12. Allowed adjustments from Form 1040-ES Instructions:
  - a. Unreported SS, Medicare tax, and RRTA tax. 12a. 999999999999
  - b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans. 12b. 999999999999
  - c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest. 12c. 999999999999
  - d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136. 12d. 999999999999
 Add Lines 12a through 12d. Total allowed adjustments. 12. 999999999999
13. Subtract line 12 from line 11. **2024 Estimated Tax.** 13. 999999999999
14. Enter 2024 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.) 14. 999999999999
15. Enter adjustment(s) to withholding. 15. 999999999999
16. **Estimated 2024 Tax, including adjustments.**
  - a. Based upon adjusted **2024 Tax** (line 13 - lines 14 and 15). 16a. 999999999999
  - b. Based upon projected **2025 tax**. 16b. 999999999999
 Enter amount from 16a or 16b. 16. 999999999999
17. Enter 2024 overpayment applied to 2025 estimates from Form 1040, 1040-SR, or 1040-NR, line 36. 17. 999999999999
18. Enter amounts already paid towards 2025 estimates. 18. 999999999999
19. **Subtract lines 17 and 18 from line 16.** 19. 999999999999
20. Enter Rounding adjustment. 20. 999999999999
21. **Add lines 19 and 20. Balance of Estimated Tax for 2025.** 21. 999999999999

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXX		1 Date of contribution  XXXXXXX	OMB No. 1545-1959  Form <b>1098-C</b> (Rev. November 2019)	<b>Contributions of Motor Vehicles, Boats, and Airplanes</b>
		2a Odometer mileage  XXXXXXX	For calendar year  20 99	
		2b Year  XXXX	2c Make  XXXXXXXXXXXXXXXXXX	
		2d Model  XXXXXXXXXXXXXXXXXX		
DONEE'S TIN  XXXXXXXXXX	DONOR'S TIN  XXXXXXXXXXXX	3 Vehicle or other identification number  XXXXXXXXXXXXXXXXXXXX		
DONOR'S name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		4a <input checked="" type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
Street address (including apt. no.)  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		4b Date of sale  XXXXXXX		
City or town, state or province, county, and ZIP or foreign postal code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		4c Gross proceeds from sale (see instructions)  \$ 9999999999		
5a <input checked="" type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use				
5b <input checked="" type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose				
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
6a Did you provide goods or services in exchange for the vehicle? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>				
6b Value of goods and services provided in exchange for the vehicle \$ 9999999999				
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits ..... <input type="checkbox"/>				
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked ..... <input checked="" type="checkbox"/>				

**Copy B****For Donor**

In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.

Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.

## Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

2024

Attachment Sequence No. 19

Department of the Treasury  
Internal Revenue Service

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Identifying number as shown on page 1 of your tax return

XXXXXXXXXXXX

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.a  Section 951A category income  
b  Foreign branch category incomec  Passive category income  
d  General category incomee  Section 901(j) income  
f  Certain income re-sourced by treatyg  Lump-sum distributions

h Resident of (name of country) XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.**Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)**

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A XX	B XX	C XX	
i Enter the name of the foreign country or U.S. territory .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
1a Gross income from sources within country shown above and of the type checked above (see instructions): .....	999999999999	999999999999	999999999999	1a 999999999999
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions .....	X			XXXXXXXXXXXX
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement) .....	999999999999	999999999999	999999999999	
3 Pro rata share of other deductions <b>not definitely related</b> :				
a Certain itemized deductions or standard deduction (see instructions) .....	999999999999	999999999999	999999999999	
b Other deds. XXXXXXXXXXXXXXXXXXXXXXX (attach stmt.) .....	999999999999	999999999999	999999999999	
c Add lines 3a and 3b .....	999999999999	999999999999	999999999999	
d Gross foreign source income (see instructions) .....	999999999999	999999999999	999999999999	
e Gross income from all sources (see instructions) .....	999999999999	999999999999	999999999999	
f Divide line 3d by line 3e (see instructions) .....	999999	999999	999999	
g Multiply line 3c by line 3f .....	999999999999	999999999999	999999999999	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) .....	999999999999	999999999999	999999999999	
b Other interest expense .....	999999999999	999999999999	999999999999	
5 Losses from foreign sources .....	999999999999	999999999999	999999999999	
6 Add lines 2, 3g, 4a, 4b, and 5 .....	999999999999	999999999999	999999999999	6 999999999999
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 .....				7 999999999999

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
	(i) Paid	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
	(k) Accrued	(l) Paid or accrued	(m) Dividends	(n) Rents and royalties		(q) Dividends	(r) Rents and royalties	(s) Interest			
A XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999
B XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999
C XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 .....

8 999999999999

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2024)

**Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	9	999999999999	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ..... XXXXXXXXXXXX <input checked="" type="checkbox"/>	10	999999999999	
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
11 Add lines 9 and 10 .....	11	999999999999	
12 Reduction in foreign taxes (see instructions) ..... XXXXXXXXXXXX	12	( 999999999999 )	
13 Taxes reclassified under high tax kickout (see instructions) ..... XXXX	13	999999999999	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	14	999999999999	
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions .....	15	999999999999	
16 Adjustments to line 15 (see instructions) ..... XXXXXXXXXXXX	16	999999999999	
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	17	999999999999	
18 <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	18	999999999999	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	19	999999999999	
20 <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. <b>Estates and trusts:</b> See instructions .....	20	999999999999	
<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit) .....	21	999999999999	
22 Increase in limitation (section 960 (c)) (see instructions) .....	22	999999999999	
23 Add lines 21 and 22 .....	23	999999999999	
24 Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions .....	24	999999999999	

**Part IV Summary of Credits From Separate Parts III (see instructions)**

25 Credit for taxes on section 951A category income .....	25	999999999999	
26 Credit for taxes on foreign branch category income .....	26	999999999999	
27 Credit for taxes on passive category income .....	27	999999999999	
28 Credit for taxes on general category income .....	28	999999999999	
29 Credit for taxes on section 901(j) income .....	29	999999999999	
30 Credit for taxes on certain income re-sourced by treaty .....	30	999999999999	
31 Credit for taxes on lump-sum distributions .....	31	999999999999	
32 Add lines 25 through 31 .....	32	999999999999	
33 Enter the <b>smaller</b> of line 20 or line 32 .....	33	999999999999	
34 Reduction of credit for international boycott operations. See instructions for line 12 .....	34	999999999999	
35 Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	35	999999999999	

XXXXXXXXXXXX  
**Foreign Tax Credit**

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

**2024**Attachment Sequence No. **19**Department of the Treasury  
Internal Revenue Service

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Identifying number as shown on page 1 of your tax return

XXXXXXXXXXXXXX

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.a  Section 951A category income  
b  Foreign branch category incomec  Passive category income  
d  General category incomee  Section 901(j) income  
f  Certain income re-sourced by treatyg  Lump-sum distributions

h Resident of (name of country) XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.**Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)**

	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
	A XX	B XX	C XX	
i Enter the name of the foreign country or U.S. territory .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
1a Gross income from sources within country shown above and of the type checked above (see instructions): .....	999999999999	999999999999	999999999999	1a 999999999999
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions .....	X			XXXXXXXXXXXX
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement) .....	999999999999	999999999999	999999999999	
3 Pro rata share of other deductions <b>not definitely related</b> :				
a Certain itemized deductions or standard deduction (see instructions) .....	999999999999	999999999999	999999999999	
b Other deds. XXXXXXXXXXXXXXXXXXXXXXX (attach stmt.) .....	999999999999	999999999999	999999999999	
c Add lines 3a and 3b .....	999999999999	999999999999	999999999999	
d Gross foreign source income (see instructions) .....	999999999999	999999999999	999999999999	
e Gross income from all sources (see instructions) .....	999999999999	999999999999	999999999999	
f Divide line 3d by line 3e (see instructions) .....	999999	999999	999999	
g Multiply line 3c by line 3f .....	999999999999	999999999999	999999999999	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) .....	999999999999	999999999999	999999999999	
b Other interest expense .....	999999999999	999999999999	999999999999	
5 Losses from foreign sources .....	999999999999	999999999999	999999999999	
6 Add lines 2, 3g, 4a, 4b, and 5 .....	999999999999	999999999999	999999999999	6 999999999999
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 .....				7 999999999999

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
	(i) Paid	Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
	(k) Accrued	(l) Paid or accrued	(m) Dividends	(n) Rents and royalties		(q) Dividends	(r) Rents and royalties	(s) Interest			
A XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999
B XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999
C XXXXXXXX		9999999	9999999	9999999	9999999	9999999	9999999	9999999	9999999	999999999999	999999999999

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 .....

8 999999999999

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2024)

**Part III Figuring the Credit**

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	9	999999999999	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) ..... XXXXXXXXXXXX <input checked="" type="checkbox"/>	10	999999999999	
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)	11	999999999999	
11 Add lines 9 and 10 .....	12	( 999999999999 )	
12 Reduction in foreign taxes (see instructions) ..... XXXXXXXXXXXX	13	999999999999	
13 Taxes reclassified under high tax kickout (see instructions) ..... XXXX	14	999999999999	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....			
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions .....	15	999999999999	
16 Adjustments to line 15 (see instructions) ..... XXXXXXXXXXXX	16	999999999999	
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.) .....	17	999999999999	
18 <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	18	999999999999	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	19	999999999999	
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	20	999999999999	
20 <b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. <b>Estates and trusts:</b> See instructions .....	21	999999999999	
<b>Caution:</b> If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	22	999999999999	
21 Multiply line 20 by line 19 (maximum amount of credit) .....	23	999999999999	
22 Increase in limitation (section 960 (c)) (see instructions) .....	24	999999999999	
23 Add lines 21 and 22 .....			
24 Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions	XXX		

**Part IV Summary of Credits From Separate Parts III (see instructions)**

25 Credit for taxes on section 951A category income .....	25	999999999999	
26 Credit for taxes on foreign branch category income .....	26	999999999999	
27 Credit for taxes on passive category income .....	27	999999999999	
28 Credit for taxes on general category income .....	28	999999999999	
29 Credit for taxes on section 901(j) income .....	29	999999999999	
30 Credit for taxes on certain income re-sourced by treaty .....	30	999999999999	
31 Credit for taxes on lump-sum distributions .....	31	999999999999	
32 Add lines 25 through 31 .....	X	999999999999	
33 Enter the <b>smaller</b> of line 20 or line 32 .....	32	999999999999	
34 Reduction of credit for international boycott operations. See instructions for line 12 .....	33	999999999999	
35 Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a .....	34	999999999999	
	35	999999999999	

Name \_\_\_\_\_

**Taxpayer Identification Number**

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXXXX

Form 1116

## Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2013

Attachment Sequence No. 19

Department of the Treasury  
Internal Revenue Service

(99)

u Attach to Form 1040, 1040NR, 1041, or 990-T.

u Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Identifying number as shown on page 1 of your tax return

XXXXXXXXXXXXXX

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- |   |   |   |  |
|---|---|---|--|
| a <input checked="" type="checkbox"/> Section 951A income   | c <input checked="" type="checkbox"/> Passive category income | e <input checked="" type="checkbox"/> Section 901(j) income               | g <input checked="" type="checkbox"/> Lump-sum distributions |
| b <input checked="" type="checkbox"/> Foreign branch income | d <input checked="" type="checkbox"/> General category income | f <input checked="" type="checkbox"/> Certain income re-sourced by treaty |  |

f Resident of (name of country) u XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A XX	B XX	C XX	
g Enter the name of the foreign country or U.S. possession XXXX XXXX u	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	1a 999999999999
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) u X				XXXXXXXXXXXXXX
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement) XXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	
3 Pro rata share of other deductions <b>not definitely related:</b>				
a Certain itemized deductions or standard deduction (see instructions)	999999999999	999999999999	999999999999	
b Other deds. XXXXXXXXXXXXXXX (attach stmt.)	999999999999	999999999999	999999999999	
c Add lines 3a and 3b	999999999999	999999999999	999999999999	
d Gross foreign source income (see instructions)	999999999999	999999999999	999999999999	
e Gross income from all sources (see instructions)	999999999999	999999999999	999999999999	
f Divide line 3d by line 3e (see instructions)	999999	999999	999999	
g Multiply line 3c by line 3f	999999999999	999999999999	999999999999	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	999999999999	999999999999	999999999999	
b Other interest expense	999999999999	999999999999	999999999999	
5 Losses from foreign sources	999999999999	999999999999	999999999999	
6 Add lines 2, 3g, 4a, 4b, and 5	999999999999	999999999999	999999999999	6 999999999999
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				u 7 999999999999

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
	(h) <input checked="" type="checkbox"/> Paid	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest			
A XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
B XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
C XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

8 Add lines A through C, column(s). Enter the total here and on line 9, page 2 u 8 999999999999

For Paperwork Reduction Act Notice, see instructions.

**SCHEDULE B**  
**(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 9999, or other tax year beginning XXXXXXXXXX, and ending XXXXXXXXXX.

See separate instructions.

Attach to Form 1116.

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

Name

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

Identifying number as shown  
on page 1 of your tax return  
XXXXXXXXXXXX

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

a  Reserved for future use

c  Passive category income

e  Section 901(j) income

g  Lump-sum distributions

b  Foreign branch category income

d  General category income

f  Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions

XX

i If box f is checked, enter the country code for the treaty country. See instructions

XX

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
c XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
d XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
e XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
f XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
g XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
4 Foreign tax carryover used in current tax year (enter as a negative number)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)	9999999999						9999999999
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

Foreign Tax Carryover Reconciliation <i>(continued)</i>	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)					9999999999		9999999999
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>c</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>d</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>e</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>f</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>g</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	9999999999						9999999999
<b>6</b> Foreign tax carryover generated in current tax year						9999999999	9999999999
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						9999999999	9999999999
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

**SCHEDULE B**  
**(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Carryover Reconciliation Schedule**

For calendar year 9999, or other tax year beginning XXXXXXXXXX, and ending XXXXXXXXXX.

See separate instructions.

Attach to Form 1116. XXXXXXXXXXXXXXXX

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

OMB No. 1545-0121

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Identifying number as shown  
on page 1 of your tax return  
XXXXXXXXXXXX

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

a  Reserved for future use

c  Passive category income

e  Section 901(j) income

g  Lump-sum distributions

b  Foreign branch category income

d  General category income

f  Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions .....

XX

i If box f is checked, enter the country code for the treaty country. See instructions .....

XX

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
c XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
d XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
e XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
f XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
g XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
4 Foreign tax carryover used in current tax year (enter as a negative number)	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)	9999999999						9999999999
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule B (Form 1116) (Rev. 12-2022)

Foreign Tax Carryover Reconciliation <i>(continued)</i>	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)					9999999999		9999999999
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>c</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>d</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>e</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>f</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>g</b> XXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	9999999999	9999999999	9999999999	9999999999	9999999999		9999999999
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	9999999999						9999999999
<b>6</b> Foreign tax carryover generated in current tax year						9999999999	9999999999
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						9999999999	9999999999
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Regular**

Specify <b>u</b>	<u>XXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXXXX</u>
------------------	-----------------------	-----------------------

- |   |                        |                     |                        |
|---|------------------------|---------------------|------------------------|
| 1. Separate category capital gain or (loss) .....   | 1. <u>999999999999</u> | <u>999999999999</u> | 2. <u>999999999999</u> |
| 2. Foreign source capital gain net income .....   |                        |                     | 3. <u>999999999999</u> |
| 3. Capital gain net income .....  |                        |                     | 4. <u>999999999999</u> |
| 4. Total U.S. capital loss adjustment .....   |                        |                     | 5. <u>999999999999</u> |
| 5. Adjusted separate category capital gain .....  |                        |                     |                        |
| 6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.) .....                                     | 6. <u>999999999999</u> | <u>999999999999</u> |                        |
| 7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.) .....   | 7. <u>999999999999</u> | <u>999999999999</u> |                        |
| 8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable Form 1116.) ..... | 8. <u>999999999999</u> | <u>999999999999</u> |                        |

**Alternative Minimum Tax**

Specify <b>u</b>	<u>XXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXXXX</u>
------------------	-----------------------	-----------------------

- |   |                        |                     |                        |
|---|------------------------|---------------------|------------------------|
| 1. Separate category capital gain or (loss) .....   | 1. <u>999999999999</u> | <u>999999999999</u> | 2. <u>999999999999</u> |
| 2. Foreign source capital gain net income .....   |                        |                     | 3. <u>999999999999</u> |
| 3. Capital gain net income .....  |                        |                     | 4. <u>999999999999</u> |
| 4. Total U.S. capital loss adjustment .....   |                        |                     | 5. <u>999999999999</u> |
| 5. Adjusted separate category capital gain .....  |                        |                     |                        |
| 6. U.S. capital loss adjustment factor. (For each separate category, divide line 1 by line 2 and round off the result to at least four decimal places.) .....   | 6. <u>999999999999</u> | <u>999999999999</u> |                        |
| 7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.) .....   | 7. <u>999999999999</u> | <u>999999999999</u> |                        |
| 8. Adjusted separate category capital gain. (For each separate category, subtract line 7 from line 1. Enter the result here and include the result on line 1a of the applicable AMT Form 1116.) ..... | 8. <u>999999999999</u> | <u>999999999999</u> |                        |

**Instructions for Foreign Tax Credit Worksheet A**

**Line 1.** For each separate category for which you have foreign source capital gains or losses, combine your foreign source capital gains and losses in that separate category and enter the result on line 1. Show a loss on line 1 of this worksheet as a negative amount and include the loss on line 5 of the Form 1116 you are filing for that separate category.

**Line 2.** Combine the amounts entered on line 1. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

**Line 3.** Enter the amount from line 16 of Schedule D, less the portion of net capital gain included on Form 4952, line 4g. If zero or less enter -0-. (Please refer to the Schedule D AMT Worksheets for amounts to be reported on the AMT Foreign Tax Credit Worksheet A.)

**Line 4.** Subtract line 3 from line 2. If the result is zero or less, do not complete the rest of the worksheet. Instead, for each separate category with a positive amount on line 1 of this worksheet, include that positive amount on line 1a of the Form 1116 you are filing for that separate category.

**Line 5.** If both separate categories have a positive amount on line 1, skip line 5 and go to line 6. If only one separate category has a positive amount on line 1, subtract line 4 from that positive amount. Enter the result here and on line 1a of the Form 1116 you are filing for that separate category.

**Stop here.**

Name

Taxpayer Identification Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Regular Tax	Category #1		Category #2		
	Specify u XXXXXXXXXXXX		Specify u XXXXXXXXXXXX		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)	9999999999	9999999999	9999999999	9999999999	
2. U.S. capital loss adjustment amount	9999999999	9999999999	9999999999	9999999999	
3. Subtotal (subtract line 2 from line 1 gain amounts)	9999999999	9999999999	9999999999	9999999999	
4. Net U.S. long-term capital loss					9999999999
5. U.S. long-term capital loss adjustment					9999999999
6. Excess net U.S. long-term capital loss					9999999999
7. Long-term capital gain (or adjustment amount)		9999999999		9999999999	9999999999
8. Limitation percentage		9999999999		9999999999	
9. Long-term limitation amounts		9999999999		9999999999	
10. Adjustment amounts		9999999999		9999999999	
11. Rate differential adjustments		9999999999		9999999999	
12. Long-term gains		9999999999		9999999999	
13. Rate differential adjustment		9999999999		9999999999	
14. Long-term gain		9999999999		9999999999	
15. Adjusted separate category capital gains and losses	9999999999	9999999999	9999999999	9999999999	

Alternative Minimum Tax	Category #1		Category #2		
	Specify u XXXXXXXXXXXX		Specify u XXXXXXXXXXXX		
	(1) Short-Term	(2) Long-Term (15%)	(3) Short-Term	(4) Long-Term (15%)	(5) Other
1. Separate category rate group capital gain or (loss)	9999999999	9999999999	9999999999	9999999999	
2. U.S. capital loss adjustment amount	9999999999	9999999999	9999999999	9999999999	
3. Subtotal (subtract line 2 from line 1 gain amounts)	9999999999	9999999999	9999999999	9999999999	
4. Net U.S. long-term capital loss					9999999999
5. U.S. long-term capital loss adjustment					9999999999
6. Excess net U.S. long-term capital loss					9999999999
7. Long-term capital gain (or adjustment amount)		9999999999		9999999999	9999999999
8. Limitation percentage		9999999999		9999999999	
9. Long-term limitation amounts		9999999999		9999999999	
10. Adjustment amounts		9999999999		9999999999	
11. Rate differential adjustments		9999999999		9999999999	
12. Long-term gains		9999999999		9999999999	
13. Rate differential adjustment		9999999999		9999999999	
14. Long-term gain		9999999999		9999999999	
15. Adjusted separate category capital gains and losses	9999999999	9999999999	9999999999	9999999999	

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Regular**

	Specify <b>u</b>	<b>Category #1</b> XXXXXXXXXXXXXX		Specify <b>u</b>	<b>Category #2</b> XXXXXXXXXXXXXX	
1. Separate category rate group gain (or loss) .....	1.	<b>Short-Term</b> <u>999999999999</u>	<b>Long-Term</b> <u>999999999999</u>	1.	<b>Short-Term</b> <u>999999999999</u>	<b>Long-Term</b> <u>999999999999</u>
2. Separate category gain (or loss) .....	2.	<u>999999999999</u>		<u>999999999999</u>		
3. Foreign source capital gain net income .....					3.	<u>999999999999</u>
4. Capital gain net income .....					4.	<u>999999999999</u>
5. Total U.S. capital loss adjustment .....					5.	<u>999999999999</u>
6. Separate category adjustment .....	6.	<u>999999999999</u>		<u>999999999999</u>		
7. Rate Group Factor .....	7.	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	
8. Rate Group Adjustment .....	8.	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	

**Alternative Minimum Tax**

	Specify <b>u</b>	<b>Category #1</b> XXXXXXXXXXXXXX		Specify <b>u</b>	<b>Category #2</b> XXXXXXXXXXXXXX	
1. Separate category rate group gain (or loss) .....	1.	<b>Short-Term</b> <u>999999999999</u>	<b>Long-Term</b> <u>999999999999</u>	1.	<b>Short-Term</b> <u>999999999999</u>	<b>Long-Term</b> <u>999999999999</u>
2. Separate category gain (or loss) .....	2.	<u>999999999999</u>		<u>999999999999</u>		
3. Foreign source capital gain net income .....					3.	<u>999999999999</u>
4. Capital gain net income .....					4.	<u>999999999999</u>
5. Total U.S. capital loss adjustment .....					5.	<u>999999999999</u>
6. Separate category adjustment .....	6.	<u>999999999999</u>		<u>999999999999</u>		
7. Rate Group Factor .....	7.	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	
8. Rate Group Adjustment .....	8.	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

1. Enter your net short-term capital gain (if any) from U.S. sources. To determine this amount, subtract your short-term capital losses from U.S. sources from your short-term capital gains from U.S. sources. If the result is zero or a loss, enter -0 ..... 999999999999
2. If you entered a short-term gain on line 3 of Worksheet B, enter that amount here ..... 999999999999
3. Add lines 1 and 2 ..... 999999999999
4. Did you enter a short-term capital loss on line 1 of Worksheet B for one (but not both) of the separate categories?  
 • Yes. Complete lines 5-10 and skip the rest of this worksheet.  
 • No. Skip lines 5-10 and go to line 11.
5. Enter the short-term capital loss from line 1 of Worksheet B (**enter the loss as a positive number**) ..... 999999999999
6. Enter the gain, if any, determined on line 3. **If line 3 is not a gain, enter -0** ..... 999999999999
7. Subtract line 6 from line 5. If zero or a loss, enter -0 ..... 999999999999
8. Multiply line 7 by 0.4054 ..... 999999999999
9. Enter the smaller of line 5 or line 6 ..... 999999999999
10. Add lines 8 and 9. Enter the result here and on line 15 of Worksheet B ..... 999999999999
11. Is the amount on line 1 zero?  
 • Yes. Multiply each short-term loss by 0.4054. Enter the results on line 15 of Worksheet B. Skip the rest of this worksheet.  
 • No. Go to line 12.
12. Enter your short-term loss from Worksheet B, line 1, column (1) (**enter the loss as a positive amount**) ..... 999999999999
13. Enter your short-term loss from Worksheet B, line 1, column (3) (**enter the loss as a positive amount**) ..... 999999999999
14. Add lines 12 and 13 ..... 999999999999
15. Enter the gain determined in line 1 ..... 999999999999
16. Subtract line 15 from line 14 ..... 999999999999
- Is the result zero or less?  
 • Yes. Skip the rest of this worksheet. Enter each short-term loss from line 1 on line 15 of Worksheet B, in the applicable column, without adjustment (that is, each short-term loss you enter on line 15 of Worksheet B will be the same as the short-term loss you entered on line 1 of Worksheet B).  
 • No. Complete lines 17-22.
17. Multiply line 16 by 0.4054 ..... 999999999999
18. Add lines 15 and 17 ..... 999999999999
19. Divide line 12 by line 14 ..... 999999999999
20. Multiply line 19 by line 18. Enter the result here and on Worksheet B, line 15, column (1) ..... 999999999999
21. Divide line 13 by line 14 ..... 999999999999
22. Multiply line 21 by line 18. Enter the result here and on Worksheet B, line 15, column (3) ..... 999999999999

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

NOTE: All amounts referenced below refer to the alternative minimum tax amounts.

1. Enter your net short-term capital gain (if any) from U.S. sources. To determine this amount, subtract your short-term capital losses from U.S. sources from your short-term capital gains from U.S. sources. If the result is zero or a loss, enter -0 ..... 999999999999
2. If you entered a short-term gain on line 3 of Worksheet B, enter that amount here ..... 999999999999
3. Add lines 1 and 2 ..... 999999999999
4. Did you enter a short-term capital loss on line 1 of Worksheet B for one (but not both) of the separate categories?
  - Yes. Complete lines 5-10 and skip the rest of this worksheet.
  - No. Skip lines 5-10 and go to line 11.
5. Enter the short-term capital loss from line 1 of Worksheet B (**enter the loss as a positive number**) ..... 999999999999
6. Enter the gain, if any, determined on line 3. **If line 3 is not a gain, enter -0-** ..... 999999999999
7. Subtract line 6 from line 5. If zero or a loss, enter -0 ..... 999999999999
8. Multiply line 7 by 0.5357 ..... 999999999999
9. Enter the smaller of line 5 or line 6 ..... 999999999999
10. Add lines 8 and 9. Enter the result here and on line 15 of Worksheet B ..... 999999999999
  
11. Is the amount on line 1 zero?
  - Yes. Multiply each short-term loss by 0.5357. Enter the results on line 15 of Worksheet B. Skip the rest of this worksheet.
  - No. Go to line 12.
12. Enter your short-term loss from Worksheet B, line 1, column (1) (**enter the loss as a positive amount**) ..... 999999999999
13. Enter your short-term loss from Worksheet B, line 1, column (3) (**enter the loss as a positive amount**) ..... 999999999999
14. Add lines 12 and 13 ..... 999999999999
15. Enter the gain determined in line 1 ..... 999999999999
16. Subtract line 15 from line 14 ..... 999999999999
  

Is the result zero or less?

  - Yes. Skip the rest of this worksheet. Enter each short-term loss from line 1 on line 15 of Worksheet B, in the applicable column, without adjustment (that is, each short-term loss you enter on line 15 of Worksheet B will be the same as the short-term loss you entered on line 1 of Worksheet B).
  - No. Complete lines 17-22.

17. Multiply line 16 by 0.5357 ..... 999999999999
18. Add lines 15 and 17 ..... 999999999999
19. Divide line 12 by line 14 ..... 999999999999
20. Multiply line 19 by line 18. Enter the result here and on Worksheet B, line 15, column (1) ..... 999999999999
21. Divide line 13 by line 14 ..... 999999999999
22. Multiply line 21 by line 18. Enter the result here and on Worksheet B, line 15, column (3) ..... 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

If you have qualified dividends or capital gains, you may be required to use the worksheet on this page to make adjustments to those qualified dividends and gains before taking them into account on line 18. If you qualify for the adjustment exception as detailed in the Form 1116 instructions, no adjustment is necessary.

If you figured your tax using the **Qualified Dividends and Capital Gain Tax Worksheet**, complete the worksheet as follows: Skip lines 2 through 5.

On line 6, enter the amount from line 22 of the **Qualified Dividends and Capital Gain Tax Worksheet**. Complete all other lines as instructed on the worksheet.

### Worksheet for Form 1116, Page 2, Line 18

- |   |                         |
|---|-------------------------|
| 1. Enter the amount from Form 1040, Form 1040-SR or Form 1040NR, line 15 .....          | 1. <u>999999999999</u>  |
| 2. Enter your worldwide 28% gains (see instructions) .....                              | 2. <u>999999999999</u>  |
| 3. Multiply line 2 by .2432 .....   | 3. <u>999999999999</u>  |
| 4. Enter your worldwide 25% gains (see instructions) .....                              | 4. <u>999999999999</u>  |
| 5. Multiply line 4 by .3243 .....   | 5. <u>999999999999</u>  |
| 6. Enter your worldwide 20% gains and qualified dividends<br>(see instructions) .....   | 6. <u>999999999999</u>  |
| 7. Multiply line 6 by .4595 .....   | 7. <u>999999999999</u>  |
| 8. Enter your worldwide 15% gains and qualified dividends<br>(see instructions) .....   | 8. <u>999999999999</u>  |
| 9. Multiply line 8 by .5946 .....   | 9. <u>999999999999</u>  |
| 10. Enter your worldwide 0% gains and qualified dividends<br>(see instructions) .....   | 10. <u>999999999999</u> |
| 11. Add lines 3, 5, 7, 9 and 10 .....   | 11. <u>999999999999</u> |
| 12. Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18 ..... | 12. <u>999999999999</u> |

Please refer to the Form 6251 instructions for the alternative minimum tax amounts reported on this worksheet

### Worksheet for AMT Form 1116, Page 2, Line 18

- |  |                         |
|--|-------------------------|
| 1. Enter the amount from Form 6251, line 4 .....   | 1. <u>999999999999</u>  |
| 2. Enter the amount from Form 6251, line 36 .....  | 2. <u>999999999999</u>  |
| 3. Multiply line 2 by .1071 .....  | 3. <u>999999999999</u>  |
| 4. Enter the amount from Form 6251, line 33 .....  | 4. <u>999999999999</u>  |
| 5. Multiply line 4 by .2857 .....  | 5. <u>999999999999</u>  |
| 6. Enter the amount from Form 6251, line 30 .....  | 6. <u>999999999999</u>  |
| 7. Multiply line 6 by .4643 .....  | 7. <u>999999999999</u>  |
| 8. Enter the amount from Form 6251, line 23 .....  | 8. <u>999999999999</u>  |
| 9. Add lines 3, 5, 7 and 8 .....   | 9. <u>999999999999</u>  |
| 10. Subtract line 9 from line 1. Enter the result here and on the AMT Form 1116, line 18 ..... | 10. <u>999999999999</u> |

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXXXXX

Description .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Exclusion Ratio**

	<b>Taxpayer</b>	<b>Spouse</b>
1. Foreign earned income and housing exclusion (Form 2555, pg 3, line 43) .....	999999999999	999999999999
2. Total foreign earned income (Form 2555, page 2, line 26) .....	999999999999	999999999999
3. Divide line 1 by line 2. This is the exclusion ratio. ....	999999999999	999999999999

**Gross Income From Sources Within the Country**

1. Foreign income earned during foreign assignment .....	999999999999
2. Excluded income (Line 1 times Form 2555 exclusion ratio) .....	999999999999
3. Foreign income earned before/after foreign assignment .....	999999999999
4. Gross income reported on Form 1116, line 1a. Total lines 1-3	999999999999

**Expenses Definitely Related to Gross Income**

1. Expenses related to foreign income earned during foreign assignment:	
Business expenses .....	999999999999
Self-employment deductions:	
Employer-equivalent SE tax .....	999999999999
Keogh/SEP/SIMPLE .....	999999999999
Other .....	999999999999
2. Expenses allocable to excluded income (Line 1 times Form 2555 exclusion ratio) .....	999999999999
3. Expenses related to foreign income earned before/after foreign assignment:	
Business expenses .....	999999999999
Self-employment deductions:	
Employer-equivalent SE tax .....	999999999999
Keogh/SEP/SIMPLE .....	999999999999
Other .....	999999999999
4. Add lines 1 through 3. This is the amount reported as definitely related expenses on Form 1116, line 2.	999999999999

**Gross Foreign Source Income**

1. Foreign income earned during foreign assignment*	999999999999
2. Foreign income earned before/after foreign assignment .....	999999999999
3. Add lines 1 and 2. This is the gross foreign source income reported on Form 1116, line 3d.	999999999999
4. Excluded income .....	999999999999
5. Add lines 3 and 4. This is the gross foreign source income used in the Form 1116, line 4a calculation.	999999999999

(\*Includes any foreign earned income excluded on Form 2555)

Form 1040

## Foreign Tax Credit Carryover Report

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Foreign Income Category

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Year	Regular	AMT
2015 .....	<u>9999999999999</u>	<u>9999999999999</u>
2016 .....	<u>9999999999999</u>	<u>9999999999999</u>
2017 .....	<u>9999999999999</u>	<u>9999999999999</u>
2018 .....	<u>9999999999999</u>	<u>9999999999999</u>
2019 .....	<u>9999999999999</u>	<u>9999999999999</u>
2020 .....	<u>9999999999999</u>	<u>9999999999999</u>
2021 .....	<u>9999999999999</u>	<u>9999999999999</u>
2022 .....	<u>9999999999999</u>	<u>9999999999999</u>
2023 .....	<u>9999999999999</u>	<u>9999999999999</u>
2024 .....	<u>9999999999999</u>	<u>9999999999999</u>
Carryover to 2025 .....	<u>9999999999999</u>	<u>9999999999999</u>

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Foreign Income Category

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Regular**

	<b>Foreign Taxes Available</b>	<b>Maximum Credit Allowable</b>	<b>Unused (+) or Excess (-)</b>	<b>Carryback Applied from CY</b>	<b>Carryforward Applied to CY</b>	<b>* CY Unused (+) or Excess (-)</b>
2014	9999999999	9999999999	9999999999		9999999999	9999999999
2015	9999999999	9999999999	9999999999		9999999999	9999999999
2016	9999999999	9999999999	9999999999		9999999999	9999999999
2017	9999999999	9999999999	9999999999		9999999999	9999999999
2018	9999999999	9999999999	9999999999		9999999999	9999999999
2019	9999999999	9999999999	9999999999		9999999999	9999999999
2020	9999999999	9999999999	9999999999		9999999999	9999999999
2021	9999999999	9999999999	9999999999		9999999999	9999999999
2022	9999999999	9999999999	9999999999		9999999999	9999999999
2023	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
2024	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

\* Amounts flow to the Foreign Tax Credit Carryover Report

**Alternative Minimum Tax**

	<b>Foreign Taxes Available</b>	<b>Maximum Credit Allowable</b>	<b>Unused (+) or Excess (-)</b>	<b>Carryback Applied from CY</b>	<b>Carryforward Applied to CY</b>	<b>* CY Unused (+) or Excess (-)</b>
2014	9999999999	9999999999	9999999999		9999999999	9999999999
2015	9999999999	9999999999	9999999999		9999999999	9999999999
2016	9999999999	9999999999	9999999999		9999999999	9999999999
2017	9999999999	9999999999	9999999999		9999999999	9999999999
2018	9999999999	9999999999	9999999999		9999999999	9999999999
2019	9999999999	9999999999	9999999999		9999999999	9999999999
2020	9999999999	9999999999	9999999999		9999999999	9999999999
2021	9999999999	9999999999	9999999999		9999999999	9999999999
2022	9999999999	9999999999	9999999999		9999999999	9999999999
2023	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
2024	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

\* Amounts flow to the Foreign Tax Credit Carryover Report

Form 1310

(Rev. October 2024)  
Department of the Treasury  
Internal Revenue Service

**Statement of Person Claiming  
Refund Due a Deceased Taxpayer**

Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
See instructions below and on back.

OMB No. 1545-0074

Attachment Sequence No. 87

Tax year decedent was due a refund:

Calendar year 9999, or other tax year beginning , 20 , and ending , 20

<b>Please print or type</b>	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date of death  XXXXXXXXXX	Decedent's social security number  XXXXXXXXXXXX
	Name of person claiming refund  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXX	
	Address of person claiming refund (number and street). If you have a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Apt. no.  XXXXXX	
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		

**Part I Check only one box. Complete Part II only if you check the box on line C. However, you must complete Part III.**

- A  Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.
- B  Court-appointed or certified personal representative (defined below) claiming a refund on Form 1040-X or Form 843. If you check the box on line B, you must attach a court certificate showing your appointment, unless you have previously filed that certificate with the IRS.
- C  Person, **other than A or B**, claiming refund for the decedent's estate. If you check the box on line C, you must complete Part II.

**Part II Complete this part only if you checked the box on line C above.**

1 Did the decedent leave a will? .....	Yes	No
2a Has a court appointed a personal representative for the estate of the decedent? .....	X	X
b If you answered "No" to 2a, will one be appointed? .....	X	X
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? .....	X	X
If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

**Part III Signature and verification. All filers must complete this part.**

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

**Signature of person claiming refund**

**Date**

Phone no. (optional) XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Employee Business Expenses**  
 (for use only by Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses)  
 Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form2106](http://www.irs.gov/Form2106) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment Sequence No. **129**

Your name XXXXXXXXXXXXXX	Occupation in which you incurred expenses XXXXXXXXXXXXXXXXXXXX	Social security number XXXXXXXXXXXXXX
-----------------------------	---	--

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals	Column B Meals
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) .....	1 999999999999	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that <b>didn't</b> involve overnight travel or commuting to and from work .....	2 999999999999	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. <b>Don't</b> include meals .....	3 999999999999	
4 Business expenses not included on lines 1 through 3. <b>Don't</b> include meals .....	4 999999999999	
5 Meals expenses (see instructions) .....	5	999999999999
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 .....	6 999999999999	999999999999

**Note:** If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amounts from line 6 on line 8.

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Reimbursements received from employer. <b>Include reimbursements</b> reported on Form W-2, box 12, code "L." <b>Do not</b> include amounts reported on Form W-2, box 1. (See instructions.) .....	7	999999999999	999999999999
---	---	--------------	--------------

**Step 3 Figure Expenses To Deduct**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, 1040-SR, or 1040-NR, line 1a .....	8	999999999999	999999999999
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter .....	9	999999999999	999999999999
10 Add the amounts on line 9 for both columns and enter the total here. Also, enter the total on Schedule 1 (Form 1040), line 12. Employees with impairment-related work expenses, see the instructions for rules on where to enter the total on your return .....	XXXXXX	10	999999999999

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

Form **2106** (2024)

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service .....	11 XXXXXXXXX	XXXXXXX
12 Total miles the vehicle was driven during 2024 .....	12 9999999 miles	9999999 miles
13 Business miles included on line 12 .....	13 9999999 miles	9999999 miles
14 Percent of business use. Divide line 13 by line 12 .....	14 99999999 %	99999999 %
15 Average daily roundtrip commuting distance .....	15 9999999 miles	9999999 miles
16 Commuting miles included on line 12 .....	16 9999999 miles	9999999 miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12 .....	17 9999999 miles	9999999 miles
18 Was your vehicle available for personal use during off-duty hours? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
20 Do you have evidence to support your deduction? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
21 If "Yes," is the evidence written? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 67¢ (0.67). Enter the result here and on line 1 .....	22	999999999999
--	----	--------------

**Section C—Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc. ....	23 999999999999	999999999999
24a Vehicle rentals .....	24a 999999999999	999999999999
b Inclusion amount (see instructions) .....	24b 999999999999	999999999999
c Subtract line 24b from line 24a .....	24c 999999999999	999999999999
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) .....	25 999999999999	999999999999
26 Add lines 23, 24c, and 25 .....	26 999999999999	999999999999
27 Multiply line 26 by the percentage on line 14 .....	27 999999999999	999999999999
28 Depreciation (see instructions) .....	28 999999999999	999999999999
29 Add lines 27 and 28. Enter total here and on line 1 .....	29 999999999999	999999999999

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions) .....	30 999999999999	999999999999
31 Enter section 179 deduction and special allowance (see instructions) .....	31 999999999999	999999999999
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) .....	32 999999999999	999999999999
33 Enter depreciation method and percentage (see instructions) .....	33 XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
34 Multiply line 32 by the percentage on line 33 (see instructions) .....	34 999999999999	999999999999
35 Add lines 31 and 34 .....	35 999999999999	999999999999
36 Enter the applicable limit explained in the line 36 instructions .....	36 999999999999	999999999999
37 Multiply line 36 by the percentage on line 14 .....	37 999999999999	999999999999
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above .....	38 XX 999999999999	XX 999999999999

XX

XX

**Multiple Support Declaration**

OMB No. 1545-0074

 **Attach to Form 1040.** **Go to [www.irs.gov/Form2120](http://www.irs.gov/Form2120) for the latest information.**Attachment  
Sequence No. 114

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

During the calendar year 9999, the eligible persons listed below each paid over 10% of the support of:

XXXXXXXXXXXX XXXXXXXXXXXXXXX

Name of your qualifying relative

I have a signed statement from each eligible person waiving his or her right to claim this person as a dependent for any tax year that began in the above calendar year.

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Eligible person's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Social security number

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, apt. no., city, state, and ZIP code)

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Eligible person's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Social security number

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, apt. no., city, state, and ZIP code)

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Eligible person's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Social security number

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, apt. no., city, state, and ZIP code)

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Eligible person's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Social security number

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, apt. no., city, state, and ZIP code)

**TO:** (Employer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Contact person's name

Telephone (Include area code)

**Regarding:** (Taxpayer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**EMPLOYER** — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK  TWO WEEKS  MONTH  OTHER (Specify) \_\_\_\_\_

Date by which payments will be sent \_\_\_\_\_ beginning on \_\_\_\_\_.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Social security or employer identification number  
(Taxpayer) (Spouse, last four digits)  
XXXXXXXXXXXX XXXX

Debit Payments Self-Identifier

If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:

I am unable to make debit payments

**Note:** Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees.

For assistance, call: 1-800-829-3903 (Individual – Self-Employed/  
Business Owners, Businesses), or  
1-800-829-7650 (Individuals – Wage Earners)

Or write: XXXXXXXXXXXXXXXXXXXXXXXXX Campus  
(City, State, and ZIP Code)

Kinds of taxes (Form numbers) XXXXXXXXXXXXXXXXXXXX	Tax periods XXXXXXXXXXXXXXXXXXXX	Amount owed as of XXXXXXXXXXXX \$ 999999999999, plus all penalties and interest provided by law.
---	-------------------------------------	--

I am paid every (Check one):  WEEK  TWO WEEKS  MONTH  OTHER (Specify) XXXXXXXXXXXXXXX

I agree to have \$ 99999999999 deducted from my wage or salary payments beginning XXXXXXXXXXXXXXX and paid by the employer to the IRS until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

**Terms of this agreement**—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the due date stated on the front of this form. If you cannot make a scheduled payment or accrue an additional liability, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act.

**Understanding user fees**

- You must pay a \$178 user fee, which we have authority to deduct from your first payment(s).
- For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions.
- If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree to the terms of this agreement as stated herein.

- We will apply all payments on this agreement in the best interests of the United States. Generally, we will apply the payment to the oldest collection statute, which is normally the oldest tax year or tax period.
- We can terminate your installment agreement if:** You do not make installment payments as agreed, you do not pay any other federal tax debt when due, or you do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy or seizure on your income or property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.
- We may file a Notice of Federal Tax Lien if one has not been filed previously, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act.
- By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties to process and administer this agreement over its duration.

Additional terms (To be completed by IRS)

Your signature	Title (If Corporate Officer or Partner)	Date
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Spouse's signature (If a joint liability)		Date
---	--	------

<b>FOR IRS USE ONLY:</b>	<b>AGREEMENT LOCATOR NUMBER:</b> _____		Originator's ID #: _____	Originator Code: _____
	Check the appropriate boxes:		Name: _____	Title: _____
	<input type="checkbox"/> RSI "1" no further review	<input type="checkbox"/> AI "0" Not a PPIA	<b>A NOTICE OF FEDERAL TAX LIEN</b> (Check one box.)	
	<input type="checkbox"/> RSI "5" PPIA IMF 2-year review	<input type="checkbox"/> AI "1" Field Asset PPIA		
	<input type="checkbox"/> RSI "6" PPIA BMF 2-year review	<input type="checkbox"/> AI "2" All other PPIAs	<input type="checkbox"/> HAS ALREADY BEEN FILED	
	Agreement Review Cycle: _____		<input type="checkbox"/> WILL BE FILED IMMEDIATELY	
	Earliest CSED: _____		<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED	
	<input type="checkbox"/> Check box if pre-assessed modules included		<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS	
Agreement examined or approved by (Signature, title, function)			Date	

**TO:** (Employer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Contact person's name

Telephone (Include area code)

**Regarding:** (Taxpayer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**EMPLOYER** — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK  TWO WEEKS  MONTH  OTHER (Specify) \_\_\_\_\_

Date by which payments will be sent \_\_\_\_\_ beginning on \_\_\_\_\_.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Social security or employer identification number  
(Taxpayer) (Spouse, last four digits)  
XXXXXXXXXXXX XXXX

Debit Payments Self-Identifier

If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:

I am unable to make debit payments

**Note:** Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees.

For assistance, call: **1-800-829-3903** (Individual – Self-Employed/  
Business Owners, Businesses), or  
**1-800-829-7650** (Individuals – Wage Earners)

Or write: XXXXXXXXXXXXXXXXXXXXXXXXX Campus  
(City, State, and ZIP Code)

Kinds of taxes (Form numbers) XXXXXXXXXXXXXXXXXXXX	Tax periods XXXXXXXXXXXXXXXXXXXX	Amount owed as of XXXXXXXXXXXX \$ 999999999999, plus all penalties and interest provided by law.
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I am paid every (Check one):  WEEK  TWO WEEKS  MONTH  OTHER (Specify) XXXXXXXXXXXXXXX

I agree to have \$ 99999999999 deducted from my wage or salary payments beginning XXXXXXXXXXXXXXX and paid by the employer to the IRS until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

**Terms of this agreement**—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the due date stated on the front of this form. If you cannot make a scheduled payment or accrue an additional liability, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act.

**Understanding user fees**

- You must pay a \$178 user fee, which we have authority to deduct from your first payment(s).
- For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions.
- If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree to the terms of this agreement as stated herein.

- We will apply all payments on this agreement in the best interests of the United States. Generally, we will apply the payment to the oldest collection statute, which is normally the oldest tax year or tax period.
- We can terminate your installment agreement if:** You do not make installment payments as agreed, you do not pay any other federal tax debt when due, or you do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy or seizure on your income or property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.
- We may file a Notice of Federal Tax Lien if one has not been filed previously, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act.
- By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties to process and administer this agreement over its duration.

Additional terms (To be completed by IRS)

Your signature	Title (If Corporate Officer or Partner)	Date
----------------	---	------

Spouse's signature (If a joint liability)	Date
---	------

<b>FOR IRS USE ONLY:</b>	<b>AGREEMENT LOCATOR NUMBER:</b> _____	Originator's ID #: _____ Originator Code: _____
	Check the appropriate boxes:	Name: _____ Title: _____
	<input type="checkbox"/> RSI "1" no further review	<input type="checkbox"/> AI "0" Not a PPIA
	<input type="checkbox"/> RSI "5" PPIA IMF 2-year review	<input type="checkbox"/> AI "1" Field Asset PPIA
	<input type="checkbox"/> RSI "6" PPIA BMF 2-year review	<input type="checkbox"/> AI "2" All other PPIAs
<b>A NOTICE OF FEDERAL TAX LIEN</b> (Check one box.)		
<input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS		
Agreement examined or approved by (Signature, title, function)		Date

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## INSTRUCTIONS TO EMPLOYER X

This payroll deduction agreement is subject to your approval. If you agree to participate, please complete the spaces provided under the employer section on the front of this form.

### WHAT YOU SHOULD DO

- Enter the name and telephone number of a contact person. (*This will allow us to contact you if your employee's liability is satisfied ahead of time.*)
- Indicate when you will forward payments to IRS.
- Sign and date the form.
- After you and your employee have completed and signed all parts of the form, please return the parts of the form which were requested on the letter the employee received with the form. Use the IRS address on the letter the employee received with the form or the address shown on the front of the form.

### HOW TO MAKE PAYMENTS

- Please deduct the amount your employee agreed to have deducted from each wage or salary payment due the employee.
- Make your check payable to the "United States Treasury." To ensure proper credit, please write your employee's name and social security number on each payment.
- Send the money to the IRS mailing address printed on the letter that came with the agreement. Your employee should give you a copy of this letter. If there is no letter, use the IRS address shown on the front of the form.

**Note:** The amount of the liability shown on the form may not include all penalties and interest provided by law. Please continue to make payments unless IRS notifies you to stop.

If you need assistance, please call the telephone number on the letter that came with the agreement or write to the address shown on the letter. If there's no letter, please call the appropriate telephone number below or write IRS at the address shown on the front of the form.

**For assistance, call:** **1-800-829-3903** (*Individual – Self-Employed/Business Owners, Businesses*), or  
**1-800-829-7650** (*Individuals – Wage Earners*)

**THANK YOU FOR YOUR COOPERATION**

**TO:** (Employer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Contact person's name

Telephone (Include area code)

**Regarding:** (Taxpayer name and address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**EMPLOYER** — See the instructions on the back of Part 2. The taxpayer identified above on the right named you as an employer. Please read and sign the following statement to agree to withhold amount(s) from the taxpayer's (employee's) wages or salary to apply to taxes owed.

I agree to participate in this payroll deduction agreement and will withhold the amount shown below from each wage or salary payment due this employee. I will send the money to the Internal Revenue Service every: (Check one box.)

WEEK  TWO WEEKS  MONTH  OTHER (Specify) \_\_\_\_\_

Date by which payments will be sent \_\_\_\_\_ beginning on \_\_\_\_\_.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Social security or employer identification number  
(Taxpayer) (Spouse, last four digits)  
XXXXXXXXXXXX XXXX

Debit Payments Self-Identifier

If you are unable to make electronic payments through a debit instrument (debit payments) by entering into a direct debit installment agreement, please check the box below:

I am unable to make debit payments

**Note:** Not checking this box indicates that you are able but choosing not to make debit payments. Refer to the Terms of this agreement below for details on understanding user fees.

For assistance, call: **1-800-829-3903** (Individual – Self-Employed/  
Business Owners, Businesses), or  
**1-800-829-7650** (Individuals – Wage Earners)

Or write: XXXXXXXXXXXXXXXXXXXXXXXXX Campus  
(City, State, and ZIP Code)

Kinds of taxes (Form numbers) XXXXXXXXXXXXXXXXXXXX	Tax periods XXXXXXXXXXXXXXXXXXXX	Amount owed as of XXXXXXXXXXXX \$ 999999999999, plus all penalties and interest provided by law.
---	-------------------------------------	--

I am paid every (Check one):  WEEK  TWO WEEKS  MONTH  OTHER (Specify) XXXXXXXXXXXXXXX

I agree to have \$ 99999999999 deducted from my wage or salary payments beginning XXXXXXXXXXXXXXX and paid by the employer to the IRS until the total liability is paid in full. I also agree and authorize this deduction to be increased or decreased as follows:

Date of increase (or decrease)	Amount of increase (or decrease)	New installment payment amount

**Terms of this agreement**—By completing and submitting this agreement, you (the taxpayer) agree to the following terms:

- You will make each payment so that we (IRS) receive it by the due date stated on the front of this form. If you cannot make a scheduled payment or accrue an additional liability, contact us immediately.
- This agreement is based on your current financial condition. We may modify or terminate the agreement if our information shows that your ability to pay has significantly changed. You must provide updated financial information when requested.
- While this agreement is in effect, you must file all federal tax returns and pay any (federal) taxes you owe on time.
- We will apply your federal tax refunds or overpayments (if any) to the amount you owe until it is fully paid, including any shared responsibility payment under the Affordable Care Act.

**Understanding user fees**

- You must pay a \$178 user fee, which we have authority to deduct from your first payment(s).
- For low-income taxpayers (at or below 250% of Federal poverty guidelines), the user fee is reduced to \$43. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions.
- If you default on your installment agreement and we terminate the agreement, you must pay a \$89 reinstatement fee if we reinstate the agreement. You may be eligible for a reduced user fee of \$43 that may be waived or reimbursed if certain conditions are met. See Form 13844 for qualifications and instructions. We have the authority to deduct this fee from your first payment(s) after the agreement is reinstated. If reinstated, you agree to the terms of this agreement as stated herein.

- We will apply all payments on this agreement in the best interests of the United States. Generally, we will apply the payment to the oldest collection statute, which is normally the oldest tax year or tax period.
- We can terminate your installment agreement if:** You do not make installment payments as agreed, you do not pay any other federal tax debt when due, or you do not provide financial information when requested.
- If we terminate your agreement, we may collect the entire amount you owe by levy on your income, bank accounts or other assets, or by seizing your property. You will receive a notice from us prior to termination of your agreement. EXCEPTION: We cannot collect the individual shared responsibility payment under the Affordable Care Act by levy or seizure on your income or property.
- We may terminate this agreement at any time if we find that collection of the tax is in jeopardy.
- This agreement may require managerial approval. We'll notify you when we approve or don't approve the agreement.
- We may file a Notice of Federal Tax Lien if one has not been filed previously, but we will not file a Notice of Federal Tax Lien on an individual shared responsibility payment under the Affordable Care Act.
- By signing and submitting this form, you authorize the IRS to contact third parties and to disclose your tax information to third parties to process and administer this agreement over its duration.

Additional terms (To be completed by IRS)

Your signature	Title (If Corporate Officer or Partner)	Date
Spouse's signature (If a joint liability)		Date

<b>FOR IRS USE ONLY:</b>	<b>AGREEMENT LOCATOR NUMBER:</b> _____	Originator's ID #: _____ Originator Code: _____
	Check the appropriate boxes:	Name: _____ Title: _____
	<input type="checkbox"/> RSI "1" no further review <input type="checkbox"/> RSI "5" PPIA IMF 2-year review <input type="checkbox"/> RSI "6" PPIA BMF 2-year review	<input type="checkbox"/> AI "0" Not a PPIA <input type="checkbox"/> AI "1" Field Asset PPIA <input type="checkbox"/> AI "2" All other PPIAs
	Agreement Review Cycle: _____	<b>A NOTICE OF FEDERAL TAX LIEN</b> (Check one box.)
	Earliest CSED: _____	<input type="checkbox"/> HAS ALREADY BEEN FILED <input type="checkbox"/> WILL BE FILED IMMEDIATELY <input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED <input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
	Check box if pre-assessed modules included	
	Agreement examined or approved by (Signature, title, function)	Date

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

OMB No. 1545-0140

**2024**Attachment Sequence No. **06**

Department of the Treasury

Internal Revenue Service

Name(s) shown on tax return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes

Don't file Form 2210. You don't owe a penalty.

 No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes

You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.

 No

You may owe a penalty. Does any box in Part II below apply?

Yes

You must file Form 2210. Does box B, C, or D in Part II apply?

 No

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

 No

Yes

You must figure your penalty.

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

**Part I Required Annual Payment**

1 Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040)	1	999999999999
2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	999999999999
3 Other payments and refundable credits (see instructions)	3	( 999999999999 )
4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	999999999999
5 Multiply line 4 by 90% (0.90)	5	999999999999
6 Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions	6	999999999999
7 Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	999999999999
8 Maximum required annual payment based on prior year's tax (see instructions)	8	999999999999
<b>9 Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	999999999999

Next: Is line 9 more than line 6?

 No. You don't owe a penalty. Don't file Form 2210 unless box E below applies. Yes. You may owe a penalty, but don't file Form 2210 unless one or more boxes in Part II below applies.

- If box B, C, or D applies, you must figure your penalty and file Form 2210.
- If box A or E applies (but not B, C, or D), file only page 1 of Form 2210. You aren't required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

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

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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

Section A—Figure Your Underpayment	Payment Due Dates			
	(a) 4/15/24	(b) 6/15/24	(c) 9/15/24	(d) 1/15/25
<b>10 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions .....	<b>10</b> 999999999	999999999	999999999	999999999
<b>11 Estimated tax paid and tax withheld</b> (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b> .....	<b>11</b> 999999999	999999999	999999999	999999999

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

<b>12</b> Enter the amount, if any, from line 18 in the previous column .....	<b>12</b>	999999999	999999999	999999999
<b>13</b> Add lines 11 and 12 .....	<b>13</b>	999999999	999999999	999999999
<b>14</b> Add the amounts on lines 16 and 17 in the previous column .....	<b>14</b>	999999999	999999999	999999999
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11 .....	<b>15</b> 999999999	999999999	999999999	999999999
<b>16</b> If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>	999999999	999999999	999999999
<b>17 Underpayment.</b> If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b> 999999999	999999999	999999999	999999999
<b>18 Overpayment.</b> If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b> 999999999	999999999	999999999	999999999

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

XXXXXXXXXXXXXXXXXXXX

<b>19</b> Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B — Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II .....	<b>19</b>	999999999999
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**Schedule AI—Annualized Income Installment Method** (See the instructions.)

Estates and trusts, don't use the period ending dates shown to the right.

Instead, use the following: 2/29/24, 4/30/24, 7/31/24, and 11/30/24.

	(a) 1/1/24–3/31/24	(b) 1/1/24–5/31/24	(c) 1/1/24–8/31/24	(d) 1/1/24–12/31/24
--	-----------------------	-----------------------	-----------------------	------------------------

**Part I Annualized Income Installments**

- 1 Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period) .....
- 2 Annualization amounts. (Estates and trusts, see instructions) .....
- 3 Annualized income. Multiply line 1 by line 2 .....
- 4 If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. **Exception:** Estates and trusts, skip to line 9 .....
- 5 Annualization amounts .....
- 6 Multiply line 4 by line 5 .....
- 7 In each column, enter the amount of your standard deduction from Form 1040 or 1040-SR. (Form 1040-NR filers, enter -0-. **Exception:** Indian students and business apprentices, see instructions) .....
- 8 Enter the **larger** of line 6 or line 7 .....
- 9 Deduction for qualified business income. **Estates and trusts:** Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11 .....
- 10 Add lines 8 and 9 .....
- 11 Subtract line 10 from line 3 .....
- 12 Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions) .....
- 13 Subtract line 12 from line 11. If zero or less, enter -0- .....
- 14 Figure your tax on the amount on line 13. See instructions .....
- 15 Self-employment tax from line 36 (complete Part II below) .....
- 16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See instructions .....
- 17 Total tax. Add lines 14, 15, and 16 .....
- 18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions .....
- 19 Subtract line 18 from line 17. If zero or less, enter -0- .....
- 20 Applicable percentage .....
- 21 Multiply line 19 by line 20 .....

1	999999999	999999999	999999999	999999999
2	4	2.4	1.5	1
3	999999999	999999999	999999999	999999999
4	999999999	999999999	999999999	999999999
5	4	2.4	1.5	1
6	999999999	999999999	999999999	999999999
7	999999999	999999999	999999999	999999999
8	999999999	999999999	999999999	999999999
9	999999999	999999999	999999999	999999999
10	999999999	999999999	999999999	999999999
11	999999999	999999999	999999999	999999999
12	999999999	999999999	999999999	999999999
13	999999999	999999999	999999999	999999999
14	999999999	999999999	999999999	999999999
15	999999999	999999999	999999999	999999999
16	999999999	999999999	999999999	999999999
17	999999999	999999999	999999999	999999999
18	999999999	999999999	999999999	999999999
19	999999999	999999999	999999999	999999999
20	22.5%	45%	67.5%	90%
21	999999999	999999999	999999999	999999999

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

- 22 Enter the total of the amounts in all previous columns of line 27 .....
- 23 Subtract line 22 from line 21. If zero or less, enter -0- .....
- 24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column .....
- 25 Subtract line 27 of the previous column from line 26 of that column .....
- 26 Add lines 24 and 25 .....
- 27 Enter the **smaller** of line 23 or line 26 here and on Form 2210, Part III, line 10 .....

22		999999999	999999999	999999999
23	999999999	999999999	999999999	999999999
24	999999999	999999999	999999999	999999999
25		999999999	999999999	999999999
26	999999999	999999999	999999999	999999999
27	999999999	999999999	999999999	999999999

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

- 28 Net earnings from self-employment for the period (see instructions) .....
- 29 Prorated social security tax limit .....
- 30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. Exception: If you filed Form 4137 or Form 8919, see instructions .....
- 31 Subtract line 30 from line 29. If zero or less, enter -0- .....
- 32 Annualization amounts .....
- 33 Multiply line 32 by the **smaller** of line 28 or line 31 .....
- 34 Annualization amounts .....
- 35 Multiply line 28 by line 34 .....
- 36 Add lines 33 and 35. Enter here and on line 15 above .....

28	999999999	999999999	999999999	999999999
29	999999999	999999999	999999999	999999999
30	999999999	999999999	999999999	999999999
31	999999999	999999999	999999999	999999999
32	9999999	9999999	9999999	9999999
33	999999999	999999999	999999999	999999999
34	0.116	0.0696	0.0435	0.029
35	999999999	999999999	999999999	999999999
36	999999999	999999999	999999999	999999999

# Underpayment of Estimated Tax by Farmers and Fishers

OMB No. 1545-0140

**2024**Attachment  
Sequence No. **06A**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Generally, you don't need to file Form 2210-F.** The IRS will figure any penalty you owe and send you a bill. File Form 2210-F **only** if one or both of the boxes in Part I apply to you. If you don't need to file Form 2210-F, you can still use it to figure your penalty. Enter the amount from line 16 on the penalty line of your return, but don't attach Form 2210-F.

**Part I Reasons for Filing.** Check applicable boxes. If neither applies, **don't file Form 2210-F.**

- A  You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See *Waiver of Penalty* in the instructions.
- B  You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 10 below is smaller than line 7 below.

**Part II Figure Your Underpayment**

1	Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22; or Form 1041, Schedule G, line 3 .....	1	999999999999
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) .....	2	999999999999
3	Add lines 1 and 2. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> .....	3	999999999999
4	Refundable credits (see instructions) .....	4	999999999999
5	Reserved for future use .....	5	
6	Current year tax. Subtract line 4 from line 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210-F</b> .....	6	999999999999
7	Multiply line 6 by 66 2/3 % (0.667) .....	7	999999999999
8	Withholding taxes. <b>Don't</b> include any estimated tax payments on this line. See instructions .....	8	999999999999
9	Subtract line 8 from line 6. If less than \$1,000, you don't owe a penalty; <b>don't file Form 2210-F</b> .....	9	999999999999
10	Enter the tax shown on your 2023 tax return. (See instructions if your 2024 filing status changed to or from married filing jointly.) .....	10	999999999999
11	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 7 or line 10  <b>Note:</b> If line 8 is equal to or more than line 11, stop here; you don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above.	11	999999999999
12	Enter the estimated tax payments you made by January 15, 2025, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2024 .....	12	999999999999
13	<b>Underpayment.</b> Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. <b>Don't file Form 2210-F</b> unless you checked box <b>B</b> above .....	13	999999999999

**Part III Figure the Penalty**

14	Enter the date the amount on line 13 was paid or April 15, 2025, whichever is earlier .....	14	XXXXXXXXXX
15	Number of days <b>from</b> January 15, 2025, <b>to</b> the date on line 14 .....	15	999
16	<b>Penalty.</b> $\text{Underpayment on line 13} \times \frac{\text{Number of days on line 15}}{365} \times 0.07$		999999999999 XXXXXXXXXXXX XXXXXXXXXXXX
	Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 .....	16	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210-F (2024)

Name(s) shown on return XXXXXXXXXXXXXXXXXXXXXXXXXXXX				Social security number XXXXXXXXXX	
	1st Quarter XXXXXXX	2nd Quarter XXXXXXX	3rd Quarter XXXXXXX	4th Quarter XXXXXXX	
Due date of estimated payment	<u>XXXXXXX</u>	<u>XXXXXXX</u>	<u>XXXXXXX</u>	<u>XXXXXXX</u>	
Amount of underpayment	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	
Prior year overpayment applied	<u>999999999999</u>				
Withholding	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	
Excess FICA	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	
Other payments				<u>999999999999</u>	
	1st Payment XXXXXXX	2nd Payment XXXXXXX	3rd Payment XXXXXXX	4th Payment XXXXXXX	5th Payment XXXXXXX
Date of payment	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Amount of payment	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

The image consists of a continuous, horizontal repeating pattern. Each unit of the pattern is a thin black line with a small 'x' mark centered on it. The pattern is composed of many such units stacked vertically across the entire frame.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Complete Part I of Form 2210. If you checked "Yes" on box 9, complete the worksheet below to see if you qualify for the 80% Waiver relief.

1. Enter the amount from Form 2210, Part I, line 4 .....
2. Multiply line 1 by 80% .....
3. Enter withholding taxes from Form 2210, Part I, line 6 .....
4. Enter the amount of your 2018 estimated tax payments made on or before January 15, 2019 .....
5. Add lines 3 and 4 above .....
6. Is line 5 above greater than or equal to the amount on line 2 above?

1. 999999999999
2. 999999999999
3. 999999999999
4. 999999999999
5. 999999999999

**Yes.** You qualify for the 80% Waiver relief. Check Box A in Part II of Form 2210, write "80% Waiver" next to Box A, and file page 1 of Form 2210 with your return.

**No. STOP.** You do not qualify for the 80% Waiver relief. Follow the instructions for the "Yes" box on line 9 of Form 2210, Part I, ignoring the 80% Waiver.

# Application for Extension of Time To File U.S. Income Tax Return

OMB No. 1545-0074

**For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment**  
**See instructions later.**

**Go to [www.irs.gov/Form2350](http://www.irs.gov/Form2350) for the latest information.**

2024

Department of the Treasury  
Internal Revenue Service

Please print or type.	Your first name and middle initial(s)  XXXXXXXXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXX
File by the due date for filing your return.	If a joint return, spouse's first name and middle initial(s)  XXXXXXXXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Spouse's social security number  XXXXXXXXXXXX
	Home address (number and street). If you have a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX		
City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
	Foreign country name  XXXXXXXXXXXXXXXXXXXX	Foreign province/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXX

**Please fill in the Return Label at the bottom of this page.**

- 1 I request an extension of time until XXXXXXXXXX to file my income tax return for the calendar year 2024, or other tax year ending XXXXXXXXXX, because my tax home is in a foreign country and I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test." (See instructions.)  Yes  No
- 2 Were you previously granted an extension of time to file for this tax year?
- 3 Will you need additional time to allocate moving expenses?
- 4a Date you first arrived in the foreign country XXXXXXXXXX
- b Date qualifying period begins XXXXXXXXXX; ends XXXXXXXXXX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- c Your foreign home address XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- d Date you expect to return to the United States XXXXXXXXXX

**Note:** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form 5 | 999999999999

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer \_\_\_\_\_ Date XXXXXXXXXX

Signature of spouse \_\_\_\_\_ Date XXXXXXXXXX

Signature of preparer other than taxpayer XXXXXXXXXXXXXXXXXXXXXXXXXXXX Date XXXXXXXXXX

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

Notice to Applicant	<input type="checkbox"/> We have approved your application.  <input type="checkbox"/> We have not approved your application.  However, we have granted a 45-day grace period to ..... This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.	(Do not detach)
	<input type="checkbox"/> We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.  <input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.  <input type="checkbox"/> Other .....	
To Be Completed by the IRS	Director	Date _____

Return Label (Please print or type)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	Address (number and street, include suite, room, or apt. no., or P.O. box number)  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	
	City or town, province or state, and country (including postal or ZIP code)  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Agents: Always include taxpayer's name on Return Label.

**COPY - Do not file**  
**Application for Extension of Time**  
**To File U.S. Income Tax Return**

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment  
 See instructions later.

OMB No. 1545-0074

Go to [www.irs.gov/Form2350](http://www.irs.gov/Form2350) for the latest information.

2023

Please print or type.	Your first name and middle initial(s)  XXXXXXXXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXX
File by the due date for filing your return.	If a joint return, spouse's first name and middle initial(s)  XXXXXXXXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Spouse's social security number  XXXXXXXXXXXX
	Home address (number and street). If you have a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX		
City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
	Foreign country name  XXXXXXXXXXXXXXXXXXXX	Foreign province/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXX

**Please fill in the Return Label at the bottom of this page.**

- 1 I request an extension of time until XXXXXXXXXX to file my income tax return for the calendar year 2023, or other tax year ending XXXXXXXXXX, because my tax home is in a foreign country and I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test." (See instructions.)  Yes  No
- 2 Were you previously granted an extension of time to file for this tax year?
- 3 Will you need additional time to allocate moving expenses?
- 4a Date you first arrived in the foreign country XXXXXXXXXX
- b Date qualifying period begins XXXXXXXXXX; ends XXXXXXXXXX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX
- c Your foreign home address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- d Date you expect to return to the United States XXXXXXXXXX
- Note:** This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.
- 5 Enter the amount of income tax paid with this form 5 | 999999999999

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer \_\_\_\_\_ Date XXXXXXXXXX

Signature of spouse \_\_\_\_\_ Date XXXXXXXXXX

Signature of preparer other than taxpayer XXXXXXXXXXXXXXXXXXXX Date XXXXXXXXXX

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

Notice to Applicant	<input type="checkbox"/> We have approved your application.  <input checked="" type="checkbox"/> We have not approved your application.  However, we have granted a 45-day grace period to ..... This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.	(Do not detach)
	<input type="checkbox"/> We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.  <input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.  <input type="checkbox"/> Other .....	
To Be Completed by the IRS	Director	Date _____

Return Label (Please print or type.)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	Address (number and street, include suite, room, or apt. no., or P.O. box number)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	Agents: Always include taxpayer's name on Return Label.
	City or town, province or state, and country (including postal or ZIP code)  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	

## Child and Dependent Care Expenses

OMB No. 1545-0074

2024

Department of the Treasury  
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Attachment Sequence No. 21

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**A** You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box **B** If you or your spouse was a student or was disabled during 2024 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box **Part I Persons or Organizations Who Provided the Care – You must complete this part.**If you have more than three care providers, see the instructions and check this box 

XXXXXXXXXX

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2024? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	999999999999

Did you receive dependent care benefits?	No	Complete only Part II below.
	Yes	Complete Part III on page 2 next.

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

**Part II Credit for Child and Dependent Care Expenses**2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box 

XXXXXXXXXX

	(a) Qualifying person's name First _____ Last _____	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2024 for the person listed in column (a)
	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999

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

3 999999999999

4 Enter your **earned income**. See instructions

4 999999999999

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

5 999999999999

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

6 999999999999

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11

7 999999999999

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

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

9a Multiply line 6 by the decimal amount on line 8

9a 999999999999

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

XXXXXXXXXX

9b 999999999999

c Add lines 9a and 9b and enter the result

9c 999999999999

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

10 999999999999

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

11 999999999999

**Part III Dependent Care Benefits**

12 Enter the total amount of <b>dependent care benefits</b> you received in 2024. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Don't</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership .....	12	999999999999
13 Enter the amount, if any, you carried over from 2023 and used in 2024 during the grace period. See instructions .....	13	999999999999
14 If you forfeited or carried over to 2025 any of the amounts reported on line 12 or 13, enter the amount. See instructions .....	14	(999999999999 )
15 Combine lines 12 through 14. See instructions .....	15	999999999999
16 Enter the total amount of <b>qualified expenses</b> incurred in 2024 for the care of the <b>qualifying person(s)</b> .....	16	999999999999
17 Enter the <b>smaller</b> of line 15 or 16 .....	17	999999999999
18 Enter your <b>earned income</b> . See instructions .....	18	999999999999
19 Enter the amount shown below that applies to you.		
• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19	999999999999
20 Enter the <b>smallest</b> of line 17, 18, or 19 .....	20	999999999999
21 Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). However, don't enter more than the maximum amount allowed under your dependent care plan. See instructions .....	21	999999999999
22 Is any amount on line 12 or 13 from your sole proprietorship or partnership?		
<input checked="" type="checkbox"/> <b>No.</b> Enter -0-.	22	999999999999
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the amount here .....		
23 Subtract line 22 from line 15 .....	23	999999999999
24 <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions .....	24	999999999999
25 <b>Excluded benefits.</b> If you checked "No" on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0- .....	25	999999999999
26 <b>Taxable benefits.</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, enter this amount on Form 1040, 1040-SR, or 1040-NR, line 1e .....	26	999999999999

To claim the child and dependent care credit,  
complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons) .....	27	999999999999
28 Add lines 24 and 25 .....	28	999999999999
29 Subtract line 28 from line 27. If zero or less, <b>stop</b> . You can't take the credit. <b>Exception.</b> If you paid 2023 expenses in 2024, see the instructions for line 9b .....	29	999999999999
30 Complete line 2 on page 1 of this form. <b>Don't</b> include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here .....	30	999999999999
31 Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11 .....	31	999999999999

## Foreign Earned Income

2024

Go to [www.irs.gov/Form2555](http://www.irs.gov/Form2555) for instructions and the latest information.

## For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXX

Your social security number  
XXXXXXXXXXXX

## Part I General Information

- 1 Your foreign address (including country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 2 Your occupation XXXXXXXXXXXXXXXXXXXXXXX
- 3 Employer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 4a Employer's U.S. address XXXXXXXXXXXXXXXXXXXXXXX
- b Employer's foreign address XXXXXXXXXXXXXXXXXXXXXXX
- 5 Employer is (check any that apply): a  A foreign entity b  A U.S. company c  Self  
d  A foreign affiliate of a U.S. company e  Other (specify) XXXXXXXXXXXXXXX
- 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. XXXXX
- b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here  and go to line 7.
- c Have you ever revoked either of the exclusions?  Yes  No
- d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. XXXXXXXXXXXXXXX
- 7 Of what country are you a citizen/national? XXXXXXXXXXXXXXXXXXXXXXX
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See *Second foreign household* in the instructions  Yes  No
- b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. XXXXXXXXXXXXXXXXXXXXXXX XXX
- 9 List your tax home(s) during your tax year and date(s) established. XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXX

**Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.**

## Part II Taxpayers Qualifying Under Bona Fide Residence Test

**Note:** Only U.S. citizens and resident aliens who are citizens or nationals of U.S. treaty countries can use this test. See instructions.

- 10 Date bona fide residence began XXXXXXXXX, and ended XXXXXXXXX
- 11 Kind of living quarters in foreign country: a  Purchased house b  Rented house or apartment c  Rented room  
d  Quarters furnished by employer
- 12a Did any of your family live with you abroad during any part of the tax year?  Yes  No  
b If "Yes," who and for what period? XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX
- 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions  Yes  No  
b Are you required to pay income tax to the country where you claim bona fide residence? See instructions  
**If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.**
- 14 If you were present in the United States or its territories during the tax year, complete columns (a)-(d) below. **Don't** include the income from column (d) in Part IV, but report it on Form 1040 or 1040-SR. XXXXXXXXXXXXXXX

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
XXXXXXX	XXXXXXX	999	999999999999	XXXXXXX	XXXXXXX	999	999999999999
XXXXXXX	XXXXXXX	999	999999999999	XXXXXXX	XXXXXXX	999	999999999999
XXXXXXX	XXXXXXX	999	999999999999	XXXXXXX	XXXXXXX	999	999999999999
XXXXXXX	XXXXXXX	999	999999999999	XXXXXXX	XXXXXXX	999	999999999999

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. XXXXXXXXXXXXXXXXXXXXXXX
- b Enter the type of visa under which you entered the foreign country. XXXXXXXXXXXXXXXXXXXXXXX
- c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation
- d Did you maintain a home in the United States while living abroad?
- e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. XXXXXXXXXXXXXXX

**Part III Taxpayers Qualifying Under Physical Presence Test****Note:** U.S. citizens and all resident aliens can use this test. See instructions.

- 16 The physical presence test is based on the 12-month period from ..... XXXXXXXXX through ..... XXXXXXXXX
- 17 Enter your principal country of employment during your tax year. ..... XXXXXXXXXXXXXXXXXXXXXXXXXX
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) No. of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	9999	999	999999999999
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	9999	999	999999999999
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	9999	999	999999999999
XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXX	9999	999	999999999999

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2024 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2024, no matter when you performed the service.

**2024 Foreign Earned Income**

		Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.	19	999999999999
20 Allowable share of income for personal services performed (see instructions):		
a In a business (including farming) or profession .....	20a	999999999999
b In a partnership. List partnership's name and address and type of income. .... XXXXXXXXXXXXXXXX XX	20b	999999999999
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a Home (lodging) .... XXXXXXXXXXXXXXXX	21a	999999999999
b Meals .... XXXXXXXXXXXXXXXX	21b	999999999999
c Car .... XXXXXXXXXXXXXXXX	21c	999999999999
d Other property or facilities. List type and amount. .... XXXXXXXXXXXXXXXX	21d	999999999999
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a Cost of living and overseas differential ....	22a	999999999999
b Family ....	22b	999999999999
c Education ....	22c	999999999999
d Home leave ....	22d	999999999999
e Quarters ....	22e	999999999999
f For any other purpose. List type and amount. .... XXXXXXXXXXXXXXXX	22f	999999999999
g Add lines 22a through 22f ....	22g	999999999999
23 Other foreign earned income. List type and amount. .... XXXXXXXXXXXXXXXX	23	999999999999
24 Add lines 19 through 21d, line 22g, and line 23 ....	24	999999999999
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions) ....	25	999999999999
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2024 foreign earned income</b> ....	26	999999999999

**Part V All Taxpayers**

27 Enter the amount from line 26 .....	27	999999999999
--	----	--------------

Are you claiming the housing exclusion or housing deduction?

- Yes. Complete Part VI.  
 No. Go to Part VII.

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28 Qualified housing expenses for the tax year (see instructions) .....	28	999999999999
29a Enter location where housing expenses incurred. See instructions. XXXXXXXXXXXXXXXXXXXXXXXXX .....	29b	999999999999
b Enter limit on housing expenses. See instructions .....	30	999999999999
30 Enter the <b>smaller</b> of line 28 or line 29b .....		
31 Number of days in your qualifying period that fall within your 2024 tax year (see instructions) .....	31	999 days
32 Multiply \$55.30 by the number of days on line 31. If 366 is entered on line 31, enter \$20,240 here .....	32	999999999999
33 Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX .....	33	999999999999
34 Enter employer-provided amounts. See instructions .....	34	999999999999
35 Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" .....	35	.999999
36 <b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII .....	36	999999999999

**Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

37 Maximum foreign earned income exclusion. Enter \$126,500 .....	37	999999999999
38 • If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2024 tax year. See the instructions for line 31. } 38 999 days .....	39	.999999
39 • If line 38 and the number of days in your 2024 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2024 tax year and enter the result as a decimal (rounded to at least three places). } .....	40	999999999999
40 Multiply line 37 by line 39 .....	41	999999999999
41 Subtract line 36 from line 27 .....	42	999999999999
42 <b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII .....		

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

43 Add lines 36 and 42 .....	43	999999999999
44 Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation XXXXXXXXXXXXXXX .....	44	999999999999
45 Subtract line 44 from line 43. Enter the result here and on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line XXXXXXXXXXXXXXXXXXXXXXXXX .999999999999 .....	45	999999999999

**Part IX Taxpayers Claiming the Housing Deduction — Complete this part only if (a) line 33 is more than line 36, and (b) line 27 is more than line 43.**

46 Subtract line 36 from line 33 .....	46	999999999999
47 Subtract line 43 from line 27 .....	47	999999999999
48 Enter the <b>smaller</b> of line 46 or line 47 .....	48	999999999999
<b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2023 housing deduction because of the 2023 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49 Housing deduction carryover from 2023 (from the Housing Deduction Carryover Worksheet in the instructions) .....	49	999999999999
50 <b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040), line 24j. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on this line .....	50	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

If Form 1040 or 1040-SR, line 15, is zero, do not complete this worksheet.

### Foreign Earned Income Tax Worksheet - 1040 Line 16

1. Enter the amount from Form 1040 or 1040-SR, line 15 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555,  
lines 45 and 50 ..... 2a. 999999999999
- b. Enter the total amount of any itemized deductions or exclusions you could not  
claim because they are related to excluded income ..... 2b. 999999999999
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Add lines 1 and 2c ..... 3. 999999999999
4. **Figure the tax on the amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Schedule D Tax Worksheet, Qualified Dividends and Capital Gain Tax Worksheet,\* or Form 8615, whichever applies. See the instructions for Form 1040 or 1040-SR, line 16 to see which tax computation method applies ..... 4. 999999999999
5. **Figure the tax on the amount on line 2c.** If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax.  
If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet. ..... 5. 999999999999
6. Subtract line 5 from line 4. If zero or less, enter -0-. Also include this amount on Form 1040 or 1040-SR, line 16 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of these worksheets to figure the tax on line 3 above. Complete the rest of either of those worksheets, including any modifications for capital gain excess. Then, complete lines 5 and 6 above.

If Form 6251, line 6, is zero, do not complete this worksheet.

### AMT Foreign Earned Income Tax Worksheet - 6251 Line 7

1. Enter the amount from Form 6251, line 6 ..... 1. 999999999999
- 2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555,  
lines 45 and 50 ..... 2a. 999999999999
- b. Enter the total amount of any itemized deductions or exclusions you could not  
claim because they are related to excluded income ..... 2b. 999999999999
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Add lines 1 and 2c ..... 3. 999999999999
4. **Tax on the amount on line 3**
  - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; or 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 or 1040-SR) (as refigured for AMT, if necessary), enter the amount from line 3 of this worksheet on Form 6251, line 12.  
Then complete the rest of Part III of Form 6251 and enter the amount from line 40 here.
  - All others: If line 3 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.
5. **Tax on amount on line 2c.** If line 2c is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result. ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7. If zero or less, enter -0- ..... 6. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Qualified Dividends and Capital Gain Tax Worksheet**

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Are you filing Schedule D?
 

Yes. Enter the **smaller** of line 15 or 16 of Schedule D, but not less than -0- ►

No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7 ►
4. Add lines 2 and 3 ..... 3. 999999999999
5. Form 4952, line 4g, otherwise enter -0- ..... 4. 999999999999
6. Subtract line 5 from line 4. If zero or less, enter -0- ..... 5. 999999999999
7. Enter the Taxable Income amount from form 1040 or 1040-SR, line 15 ..... 6. 999999999999
8. **Capital Gain Excess.** Subtract line 7 from line 6. Is result **greater** than zero?
 

Yes. Complete the lines 9 through 14 below.

No. Do not complete the rest of this worksheet. There is no capital gain excess.

**Line 3 Modification:**

9. Enter the amount from line 3 above (which is before modification) ..... 9. 999999999999
  10. Enter the Capital Gain Excess calculated on Line 8 above ..... 10. 999999999999
  11. **Modified Line 3** for the Qualified Dividends and Capital Gain Tax Worksheet. Subtract line 10 from line 9. ..... 11. 999999999999
- Line 2 Modification:**
12. Enter the amount from line 2 above (which is before modification) ..... 12. 999999999999
  13. Subtract line 9 from line 8, but not less than -0- ..... 13. 999999999999
  14. **Modified Line 2** for the Qualified Dividends and Capital Gain Tax Worksheet. Subtract line 13 from line 12. ..... 14. 999999999999

**Schedule D Tax Worksheet**

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e\* ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999
11. Enter the Taxable Income amount from Form 1040 or Form 1040-SR, line 15 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero?
 

Yes. Complete the lines 13 through 29 below.

No. Do not complete the rest of this worksheet. There is no capital gain excess.

**Line 9 Modification:**

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

**Line 6 Modification:**

16. Enter the amount from line 6 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

**Line 11 Modification:**

19. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 13 ..... 19. 999999999999
20. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative ..... 23. 999999999999
24. Combine Lines 20 through 23. Enter a loss as a positive. Enter a zero or a gain as a zero ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19 ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- ..... 28. 999999999999
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**AMT Schedule D Tax Worksheet****NOTE:** Unless indicated otherwise, all forms referenced below refer to the AMT versions

1. Enter the amount from line 3 of the AMT Foreign Earned Income Tax Worksheet ..... 1. 999999999999
2. Enter the amount from Form 1040, line 3a ..... 2. 999999999999
3. Form 4952, line 4g ..... 3. 999999999999
4. Form 4952, line 4e\* ..... 4. 999999999999
5. Subtract line 4 from line 3 but not less than -0- ..... 5. 999999999999
6. Subtract line 5 from line 2 but not less than -0- ..... 6. 999999999999
7. Enter the **smaller** of Sch D line 15 or line 16 ..... 7. 999999999999
8. Enter the **smaller** of line 3 or line 4 ..... 8. 999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0- ..... 9. 999999999999
10. Add lines 6 and 9 ..... 10. 999999999999

11. Enter the amount from Form 6251, line 6 ..... 11. 999999999999
12. **Capital Gain Excess.** Subtract line 11 from line 10. Is the result **greater** than zero?

**Yes.** Complete the lines 13 through 29 below.

**No.** Do not complete the rest of this worksheet. There is no capital gain excess.

**Line 9 Modification:**

13. Enter the amount from line 9 above (which is before modification) ..... 13. 999999999999
14. Enter the Capital Gain Excess calculated on Line 12 above ..... 14. 999999999999
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- ..... 15. 999999999999

**Line 6 Modification:**

16. Enter the amount from line 6 above (which is before modification) ..... 16. 999999999999
17. Subtract line 13 from line 12, but not less than -0- ..... 17. 999999999999
18. **Modified Line 6** reported on the Schedule D Tax Worksheet. Subtract 17 from line 16, but not less than -0- ..... 18. 999999999999

**Line 11 Modification:**

19. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 13 ..... 19. 999999999999
20. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 14 ..... 20. 999999999999
21. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 15 ..... 21. 999999999999
22. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 16 ..... 22. 999999999999
23. Enter the Capital Gain Excess calculated on Line 12 as a negative ..... 23. 999999999999
24. Combine Lines 20 through 23. Enter a loss as a positive. Enter a zero or a gain as a zero ..... 24. 999999999999
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19  
and enter the amount on Form 6251, page 2, line 14 ..... 25. 999999999999
26. Enter the amount from Schedule D line 18 ..... 26. 999999999999
27. Enter the Capital Gain Excess calculated on Line 12 ..... 27. 999999999999
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- ..... 28. 999999999999
29. **Modified Line 11** reported on the AMT Schedule D Tax Worksheet. Combine line 25 and line 28 ..... 29. 999999999999

Name

Taxpayer Identification Number

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

US days worked during foreign assignment .....	999
Foreign days worked during foreign assignment .....	999
US days worked before(after) foreign assignment .....	999
Foreign days worked before(after) foreign assignment .....	999
Total days worked in the tax year .....	<u>999</u>

Description <b>Foreign Earned Income</b>	Total	During Foreign Assignment		Before (After) Foreign Assignment	
		U.S.	Foreign	U.S.	Foreign
Wages and salaries: XXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Business Income: XXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Partnership: XXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Noncash income: Home (lodging) Meals Car Other	9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999
Allowances, reimbursements: Living differential Family Education Home leave Quarters Other	9999999999 9999999999 9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999 9999999999 9999999999	9999999999 9999999999 9999999999 9999999999 9999999999 9999999999
Other foreign earned income	9999999999	9999999999	9999999999	9999999999	9999999999
Excludable meals and lodging	9999999999	9999999999	9999999999	9999999999	9999999999
Total foreign earned income	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Allocable Deductions</b>					
Business expenses: XXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Self-Employment Deductions: Employer-equivalent SE Tax : XXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Keogh/SEP/SIMPLE	9999999999	9999999999	9999999999	9999999999	9999999999
Other: XXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Moving expenses	9999999999	9999999999	9999999999	9999999999	9999999999
Total Allocable Deductions	9999999999	9999999999	9999999999	9999999999	9999999999

**Form 2555, Line 49 - Housing Deduction Carryover Worksheet**

- Enter the amount from your 2023 Form 2555, line 46 .....
  - Enter the amount from your 2023 Form 2555, line 48 .....
  - Subtract line 2 from line 1. If the result is zero, stop here; enter -0- on line 49 of your 2024 Form 2555. You do not have any housing deduction carryover from 2023 .....
  - Enter the amount from your 2024 Form 2555, line 47 .....
  - Enter the amount from your 2024 Form 2555, line 48 .....
  - Subtract line 5 from line 4 .....
  - Enter the **smaller** of line 3 or line 6 here and on line 49 of your 2024 Form 2555. If line 3 is **more than** line 6, you **may not** carry the difference over to any future year .....
1. 9999999999999  
2. 999999999999  
3. 999999999999  
4. 999999999999  
5. 999999999999  
6. 999999999999  
7. 999999999999

Form **2555****Deductions Allocable to Excluded Income****2024**

Name

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Allocable Moving Expenses Connected with 2023 and 2024**Moving expenses to be allocated ..... 999999999999

Allocation Ratio:

Numerator:

1. 2023 Foreign earned income and housing exclusion. (2023 Form 2555, page 3, line 43) .....
2. 2024 Foreign earned income and housing exclusion. (2024 Form 2555, page 3, line 43) .....
3. Add the amounts on line 1 and 2. This is the ratio numerator. .....

999999999999  
999999999999  
999999999999

Denominator:

4. 2023 Total foreign earned income. (2023 Form 2555, page 2, line 26) .....
5. 2024 Total foreign earned income. (2024 Form 2555, page 2, line 26) .....
6. Add the amounts on line 4 and 5. This is the ratio denominator. .....

999999999999  
999999999999  
999999999999
Divide line 3 by line 6. This is the allocation ratio. ..... x 999999999999Moving expenses connected to 2023 and 2024 allocable to excluded income. ..... 999999999999**Allocable Moving Expenses Connected with 2024 and 2025**Moving expenses to be allocated ..... 999999999999

Allocation Ratio:

Numerator:

1. 2024 Foreign earned income and housing exclusion. (2024 Form 2555, page 3, line 43) .....
2. 2025 Foreign earned income and housing exclusion. .....
3. Add the amounts on line 1 and 2. This is the ratio numerator. .....

999999999999  
999999999999  
999999999999

Denominator:

4. 2024 Total foreign earned income. (2024 Form 2555, page 2, line 26) .....
5. 2025 Total foreign earned income. .....
6. Add the amounts on line 4 and 5. This is the ratio denominator. .....

999999999999  
999999999999  
999999999999
Divide line 3 by line 6. This is the allocation ratio. ..... x 999999999999Moving expenses connected to 2024 and 2025 allocable to excluded income. ..... 999999999999**Form 2555 Deductions Allocable to Excluded Income**

Deductions to be allocated to excluded income:

Business expenses .....	<u>999999999999</u>
Self-Employment deductions:	
Employer-equivalent SE tax .....	<u>999999999999</u>
Keogh/SEP/SIMPLE .....	<u>999999999999</u>
Moving expenses connected entirely with current year .....	<u>999999999999</u>
Other expenses .....	<u>999999999999</u>
Total Deductions to be allocated to excluded income .....	<u>999999999999</u>

Exclusion ratio:

1. Foreign earned income and housing exclusion. (2024 Form 2555, page 3, line 43) .....	<u>999999999999</u>
2. Total foreign earned income. (2024 Form 2555, page 2, line 26) .....	<u>999999999999</u>

Divide line 1 by line 2. This is the exclusion ratio. ..... x 999999999999

Subtotal Deductions allocable to excluded income .....

Moving expenses allocable to excluded income:

Connected to 2023 and 2024. See worksheet provided above. ....	<u>999999999999</u>
Connected to 2024 and 2025. See worksheet provided above. ....	<u>999999999999</u>
Total moving expenses allocable to excluded income .....	<u>999999999999</u>

Form 2555, line 44, deductions allocable to excluded income .....

Power of Attorney  
and Declaration of RepresentativeGo to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

## For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Part I Power of Attorney****Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	Taxpayer identification number(s)  XXXXXXXXXXXX XXXXXXXXXXXX
	Daytime telephone number  XXXXXXXXXXXX
	Plan number (if applicable)  XXX

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	CAF No. XXXXXXXXXXXX PTIN XXXXXXXXXXXX Telephone No. XXXXXXXXXXXX Fax No. XXXXXXXXXXXX
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	CAF No. XXXXXXXXXXXX PTIN XXXXXXXXXXXX Telephone No. XXXXXXXXXXXX Fax No. XXXXXXXXXXXX
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	CAF No. XXXXXXXXXXXX PTIN XXXXXXXXXXXX Telephone No. XXXXXXXXXXXX Fax No. XXXXXXXXXXXX
<b>(Note:</b> IRS sends notices and communications to only two representatives.)	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	CAF No. XXXXXXXXXXXX PTIN XXXXXXXXXXXX Telephone No. XXXXXXXXXXXX Fax No. XXXXXXXXXXXX
<b>(Note:</b> IRS sends notices and communications to only two representatives.)	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions. ►

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; XXXXXXXXXXXX

Other acts authorized: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here  ►

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

**u IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Print Name  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Title (if applicable)  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Print name of taxpayer from line 1 if other than individual  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

## Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See **Special Rules and Requirements for Unenrolled Return Preparers** in the instructions for additional information.
  - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**u IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXX
X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXX
X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXX
X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXX

## Application for Change in Accounting Method

Go to [www.irs.gov/Form3115](http://www.irs.gov/Form3115) for instructions and the latest information.Attachment  
Sequence No. 315

Name of filer (name of parent corporation if a consolidated group) (see instructions)

Identification number (see instructions)

XXXXXXXXXXXX XXXXXXXXXXXX

XXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXX XXXXXXXXXXXXXXXXPrincipal business activity code number (see instructions)  
XXXXXX

Number, street, and room or suite no. If a P.O. box, see the instructions.

Tax year of change begins (MM/DD/YYYY)

XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

Tax year of change ends (MM/DD/YYYY)

XXXXXXXXXXXX

City or town, state, and ZIP code

Name of contact person (see instructions)

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Contact person's telephone number

XXXXXXXXXXXX

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions ..... XXXXXXXXXXXXXXXX.  Yes  No

If the applicant is a member of a consolidated group, check this box .....

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box .....

## Check the box to indicate the type of applicant.

- Individual  
 Corporation  
 Controlled foreign corporation (Sec. 957)  
 10/50 corporation (Sec. 904(d)(2)(E))  
 Qualified personal service corporation (Sec. 448(d)(2))  
 Exempt organization. Enter Code section:

- Cooperative (Sec. 1381)  
 Partnership  
 S corporation  
 Insurance co. (Sec. 816(a))  
 Insurance co. (Sec. 831)  
 Other (specify): ..... XXXXXXXXXXXXXXXX  
 Other (specify): ..... XXXXXXXXXXXXXXXX

## Check the appropriate box to indicate the type of accounting method change being requested. See instructions.

- Depreciation or Amortization  
 Financial Products and/or Financial Activities of Financial Institutions  
 Other (specify): ..... XXXXXXXXXXXXXXXX  
 Other (specify): ..... XXXXXXXXXXXXXXXX

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

**The taxpayer must attach all applicable statements requested throughout this form.**

## Part I Information for Automatic Change Request

1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change.

Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.

Yes

No

a (1) DCN: XXX (2) DCN: XXX (3) DCN: XXX (4) DCN: XXX (5) DCN: XXX (6) DCN: XXX  
(7) DCN: XXX (8) DCN: XXX (9) DCN: XXX (10) DCN: XXX (11) DCN: XXX (12) DCN: XXX

b Other  Description: ..... XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation ..... XXXXXXXXXXXXXXXX

X

X

3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions .....

X

X

**Note:** Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.

## Part II Information for All Requests

4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions ..... XXXXXXXXXXXXXXXX

X

X

5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? .....

X

X

If "No," go to line 6a.

If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Sign Here

Signature of filer (and spouse, if joint return)

Date

Name and title (print or type)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer  
(other than  
filer/applicant)

Print/Type preparer's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer's signature

Date

XXXXXXXX

Firm's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part II Information for All Requests (continued)**

	<b>Yes</b>	<b>No</b>
6a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? .....	XXXXXXX	XXXXXXX
If "No," go to line 7a.		
b Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions .....	XXXXXXX	XXXXXXX
c Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name <u>XXXXXXXXXXXXXXXXXX</u> Telephone number <u>XXXXXXXXXXXX</u> Tax year(s) <u>XXXXXXX</u>		
d Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?	X	X
7a Does audit protection apply to the applicant's requested change in method of accounting? See instructions. .... If "No," attach an explanation. <u>XXXXXXXXXXXXXXXXXX</u>	X	X
b If "Yes," check the applicable box and attach the required statement.		
<input checked="" type="checkbox"/> Not under exam <input checked="" type="checkbox"/> 3-month window <input checked="" type="checkbox"/> 20 day: Date examination ended <u>XXXXXXX</u>		
<input checked="" type="checkbox"/> Method not before director <input checked="" type="checkbox"/> Negative adjustment <input checked="" type="checkbox"/> CAP: Date member joined group <u>XXXXXXX</u>		
<input checked="" type="checkbox"/> Audit protection at end of exam <input checked="" type="checkbox"/> Other <u>XXXXXXXXXXXXXXXXXX</u>		
8a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? .....	X	X
If "No," go to line 9.		
b Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions .....	X	X
If "Yes," attach an explanation. <u>XXXXXXXXXXXXXXXXXX</u>		
c If "Yes," enter the name of the (check the box) <input checked="" type="checkbox"/> Appeals officer and/or <input checked="" type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name <u>XXXXXXXXXXXXXXXXXX</u> Telephone number <u>XXXXXXXXXXXX</u> Tax year(s) <u>XXXXXXX</u>		
d Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?	X	X
9 If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court. <u>XXXXXXXXXXXXXXXXXX</u>		
10 If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity? .....	X	X
11a Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the 5 tax years ending with the tax year of change? .....	X	X
If "No," go to line 12.		
b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. <u>XXXXXXXXXXXXXXXXXX</u>		
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation. <u>XXXXXXXXXXXXXXXXXX</u>		
12 Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? .....	X	X
If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s). <u>XXXXXXXXXXXXXXXXXX</u>		
13 Is the applicant requesting to change its <b>overall</b> method of accounting? .....	X	X
If "Yes," complete Schedule A on page 4 of the form.		

**Part II Information for All Requests (continued)**

Yes No

- 14** If the applicant is either (i) not changing its overall method of accounting, or (ii) changing its overall method of accounting and changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):  
 a The item(s) being changed. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 b The applicant's present method for the item(s) being changed. XXXXXXXXXXXXXXXXXXXXXXX  
 c The applicant's proposed method for the item(s) being changed. XXXXXXXXXXXXXXXXXXXXXXX  
 d The applicant's present overall method of accounting (cash, accrual, or hybrid). XXXXXXXXXXXXXXX
- 15a** Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).  
 b If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe (i) whether each trade or business is accounted for separately; (ii) the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; (iii) the overall method of accounting for each trade or business; and (iv) which trade or business is requesting to change its accounting method as part of this application or a separate application. XXXXXXXXXXXXXXX
- Note:** If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a-16c.
- 16a** Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. XXXXXXXXXXXXXXX
- b Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.  
 c Include either a discussion of the contrary authorities or a statement that no contrary authority exists.
- 17** Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions  
 If "No," attach an explanation. XXXXXXXXXXXXXXX
- 18** Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response? X X

- 19a** If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 471 or 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.

1st preceding year ended: mo./yr.	XXXXXXX	2nd preceding year ended: mo./yr.	XXXXXXX	3rd preceding year ended: mo./yr.	XXXXXXX
\$	999999999999	\$	999999999999	\$	999999999999

- b If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change:  
 4th preceding year ended: mo./yr. XXXXXX \$ 9999999999

**Part III Information for Non-Automatic Change Request**

Yes No

- 20** Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?  
 If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures. XXXXXXXXXXXXXXX
- 21** Attach a copy of all documents related to the proposed change (see instructions).
- 22** Attach a statement of the applicant's reasons for the proposed change. XXXXXXXXXXXXXXX
- 23** If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?  
 If "No," attach an explanation. XXXXXXXXXXXXXXX
- 24a** Enter the amount of **user fee** attached to this application (see instructions) \$ 999999999999
- b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions). XXXXXXXXXXXXXXX

<b>Part IV Section 481(a) Adjustment</b>		<b>Yes</b>	<b>No</b>
25 Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? .....		X	X
If "Yes," attach an explanation and do not complete lines 26, 27, 28, and 29 below. XXXXXXXXXXXXXXXX 999999999999			
26 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ 999999999999 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If the applicant waived any deductions with respect to the method of accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant. XXXXXXXXXXXXXXXX			
27 Is the applicant required to take into account in the year of change any remaining portion of a section 481(a) adjustment from a prior change (see instructions)? If "Yes," enter the amount. \$ 999999999999		X	X
28 Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions). <input checked="" type="checkbox"/> \$50,000 de minimis election <input checked="" type="checkbox"/> Eligible acquisition transaction election		X	X
29 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation. XXXXXXXXXXXXXXXX		X	X

**Schedule A — Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)**Part I Change in Overall Method** (see instructions)

- 1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.

**Present method:**  Cash  Accrual  Hybrid (attach description) XXXXXXXXXXXXXXXX

**Proposed method:**  Cash  Accrual  Hybrid (attach description) XXXXXXXXXXXXXXXX

- 2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

	<b>Amount</b>
a Income accrued but not received (such as accounts receivable) .....	\$ XXXXXXXXXXXXXXXX
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method .....	XXXXXXXXXXXXXX
c Expenses accrued but not paid (such as accounts payable) .....	XXXXXXXXXXXXXX
d Prepaid expenses previously deducted .....	XXXXXXXXXXXXXX
e Supplies on hand previously deducted and/or not previously reported .....	XXXXXXXXXXXXXX
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II .....	XXXXXXXX
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. .....	XXXXXXXXXXXXXX
h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26 .....	\$ XXXXXXXXXXXXXXXX

- 3 Is the applicant also requesting the recurring item exception under section 461(h)(3)? .....  Yes  No

- 4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the differences.

XXXXXXXXXXXXXX

- 5 Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an accrual method for purchases and sales of inventory and uses the cash method for computing all other items of income and expense (see instructions)? .....  Yes  No

**Part II Change to the Cash Method for Non-Automatic Change Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business. XXXXXXXXXXXXXXXX
- 2 An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations. XXXXXXXX

**Schedule B — Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule** (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions. XXXXXXXXXXXXXXXXXXXX
- 2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions. XXXXXXXXXXXXXXXXXXXX
- 3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions. XXXXXXXXXXXXXXXXXXXX

**Schedule C — Changes Within the LIFO Inventory Method** (see instructions)

**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (for example, unit method or dollar-value method). XXXXXXXXXXXXXXXXXXXX
  - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.). XXXXXXXXXXXXXXXXXXXX
  - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.). XXXXXXXXXXXXXXXXXXXX
  - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method). XXXXXXXXXXXXXXXXXXXX
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation. XXXXXXXXXXXXXXXXXXXX
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable. XXXXXXXXXXXXXXXXXXXX
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable. XXXXXXXXXXXXXXXXXXXX
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method. XXXXXXXXXXXXXXXXXXXX
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use. XXXXXXXXXXXXXXXXXXXX
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure. XXXXXXXXXXXXXXXXXXXX
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool. XXXXXXXXXXXXXXXXXXXX
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces. XXXXXXXXXXXXXXXXXXXX
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared. XXXXXXXXXXXXXXXXXXXX
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool. XXXXXXXXXXXXXXXXXXXX
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool. XXXXXXXXXXXXXXXXXXXX
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing. XXXXXXXXXXXXXXXXXXXX
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3). XXXXXXXXXXXXXXXXXXXX
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c). XXXXXXXXXXXXXXXXXXXX

**Schedule D — Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)**

**Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)**

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities. XXXXXXXXXXXXXXXXX
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? .....  Yes  No
- b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? .....  Yes  No  
If line 2b is "No," attach an explanation. XXXXXXXXXXXXXXXXX
- c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? .....  Yes  No
- d If line 2c is "Yes," in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)? .....  Yes  No
- e If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? .....  Yes  No  
If line 2e is "Yes," attach an explanation of what method the applicant will use to determine a contract's completion factor. XXXXXXXXXXXXXXXXX  
If line 2e is "No," attach an explanation of what method the applicant is using and the authority for its use. XXXXXXXXXXXXXXXXX
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? .....  Yes  No
- b If "Yes," attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods. XXXXXXXXXXXXXXXXX
- 4a Does the applicant enter into cost-plus long-term contracts? .....  Yes  No
- b Does the applicant enter into federal long-term contracts? .....  Yes  No

**Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)**

- 1 Attach a description of the inventory goods being changed. XXXXXXXXXXXXXXXXX
- 2 Attach a description of the inventory goods (if any) NOT being changed. XXXXXXXXXXXXXXXXX
- 3a Is the applicant subject to section 263A? If "No," go to line 4a. .....  Yes  No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)?  
If "No," attach a detailed explanation. XXXXXXXXXXXXXXXXX  Yes  No
- 4a Check the appropriate boxes in the chart.
- | Inventory Method Being Changed |                 | Inventory Method Not Being Changed |
|--------------------------------|-----------------|------------------------------------|
| Present method                 | Proposed method | Present method                     |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
|                                |                 |                                    |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
| X                              | X               | X                                  |
|                                |                 |                                    |
| \$999999999999                 | \$999999999999  |                                    |
- Identification methods:  
Specific identification .....  
FIFO .....  
LIFO .....  
Other (attach explanation) XXXXXXXXXXXXXXXXX
- Valuation methods:  
Cost .....  
Cost or market, whichever is lower .....  
Retail cost .....  
Retail, lower of cost or market .....  
Other (attach explanation) XXXXXXXXXXXXXXXXX
- b Enter the value at the end of the tax year preceding the year of change .....
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).  
a Copies of Form(s) 970 filed to adopt or expand the use of the method. XXXXXXXXXXXXXXXXX
- b **Only for applicants requesting a non-automatic change.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method. XXXXXXXXXXXXXXXXX
- c **Only for applicants requesting an automatic change.** The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor). XXXXXXXXXXXXXXXXX
- 6 Is the applicant presently using the AFS cost offset method as described in Regulations section 1.451-3(c) and/or the advance payment cost offset method described in Regulations section 1.451-8(e), or is the applicant changing to such methods for the same year of change as the requested change in inventory method? If "Yes," see the instructions for rules regarding concurrent changes .....  Yes  No

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.
**Section A — Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B — Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	Present method	Proposed method
1 Direct material .....	XXX	XXX		
2 Direct labor .....	XXX	XXX		
3 Indirect labor .....	XXX	XXX		
4 Officers' compensation (not including selling activities) .....	XXX	XXX		
5 Pension and other related costs .....	XXX	XXX		
6 Employee benefits .....	XXX	XXX		
7 Indirect materials and supplies .....	XXX	XXX		
8 Purchasing costs .....	XXX	XXX		
9 Handling, processing, assembly, and repackaging costs .....	XXX	XXX		
10 Offsite storage and warehousing costs .....	XXX	XXX		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle .....	XXX	XXX		
12 Depletion .....	XXX	XXX		
13 Rent .....	XXX	XXX		
14 Taxes other than state, local, and foreign income taxes .....	XXX	XXX		
15 Insurance .....	XXX	XXX		
16 Utilities .....	XXX	XXX		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity .....	XXX	XXX		
18 Engineering and design costs (not including section 174 research and experimental expenses) .....	XXX	XXX		
19 Rework labor, scrap, and spoilage .....	XXX	XXX		
20 Tools and equipment .....	XXX	XXX		
21 Quality control and inspection .....	XXX	XXX		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant .....	XXX	XXX		
23 Licensing and franchise costs .....	XXX	XXX		
24 Capitalizable service costs (including mixed service costs) .....	XXX	XXX		
25 Administrative costs (not including any costs of selling or any return on capital) .....	XXX	XXX		
26 Research and experimental expenses attributable to long-term contracts .....	XXX	XXX		
27 Interest .....	XXX	XXX		
28 Other costs (Attach a list of these costs.) XXXXXXXXXXXXXXXXX	XXX	XXX		

**Part III Method of Cost Allocation (continued)** See instructions.

**Section C — Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

		Present method	Proposed method
1	Marketing, selling, advertising, and distribution expenses .....	XXX	XXX
2	Research and experimental expenses not included in Section B, line 26 .....	XXX	XXX
3	Bidding expenses not included in Section B, line 22 .....	XXX	XXX
4	General and administrative costs not included in Section B .....	XXX	XXX
5	Income taxes .....	XXX	XXX
6	Cost of strikes .....	XXX	XXX
7	Warranty and product liability costs .....	XXX	XXX
8	Section 179 costs .....	XXX	XXX
9	On-site storage .....	XXX	XXX
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 .....	XXX	XXX
11	Other costs (Attach a list of these costs.) XXXXXXXXXXXXXXXXXXXX	XXX	XXX

**Schedule E — Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants *must* provide this information for each item or class of property for which a change is requested.

**Note:** See the *Summary of the List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, or 197, or former sections 168, 1400L, or 1400L. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

- |    |   |   |                             |
|----|---|---|-----------------------------|
| 1  | Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?<br>If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(ii).   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2  | Is any of the depreciation or amortization required to be capitalized under any Code section, such as<br>section 263A?<br>If "Yes," enter the applicable section XXXXXXXXXXXXXXXXXXXX   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3  | Has a depreciation, amortization, expense, or disposition election been made for the property, such as<br>the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)?<br>If "Yes," state the election made XXXXXXXXXXXXXXXXXXXX  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 4a | Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service<br>year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any<br>federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal<br>Revenue Code, with respect to the property. XXXXXXXXXXXXXXXXX |   |                             |
| b  | If the property is residential rental property, did the applicant live in the property before renting it?   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| c  | Is the property public utility property?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 5  | To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the<br>property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under<br>Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.). XXXXXXXXXXXXXXXXX  |   |                             |
| 6  | If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the<br>proposed change to depreciate or amortize the property. XXXXXXXXXXXXXXXXX  |   |                             |
| 7  | If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following<br>information for both the present (if applicable) and proposed methods: XXXXXXXXXXXXXXXXX   |   |                             |
| a  | The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).   |   |                             |
| b  | The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or<br>under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated<br>under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has<br>not been identified by the applicant.                             |   |                             |
| c  | The facts to support the asset class for the proposed method. XXXXXXXXXXXXXXXXX   |   |                             |
| d  | The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining<br>balance method under section 168(b)(1)).   |   |                             |
| e  | The useful life, recovery period, or amortization period of the property.   |   |                             |
| f  | The applicable convention of the property.  |   |                             |
| g  | Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m),<br>or former section 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to<br>why no special depreciation allowance was or will be claimed. XXXXXXXXXXXXXXXXX   |   |                             |
| h  | Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account. XXXXXXXXXXXXXXXXX  |   |                             |

## Investment Credit

OMB No. 1545-0155

2024

Attachment Sequence No. 174

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information on Qualified Property or Qualified Facility** (see instructions)

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility ..... XXXXXXXXXXXXXX
- 2a (i) Enter the facility's emissions value or rate (kg of CO<sub>2</sub>e per kg of qualified clean hydrogen): XXXXXXXXXXXXXXXXXXXXXX  
(ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): XXXXXXXXXXXXXXXXXXXXXX
- b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions .....
- 3a Type (solar, clean hydrogen, rehabilitation, etc.): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- b If different from filer, enter:  
(i) Owner's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
(ii) Owner's TIN: XXXXXXXXXXXX
- c Address of the facility (if applicable): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
- d Coordinates. (i) Latitude:    .       Enter a "+" (plus) or "-" (minus) sign in the first box.  
(ii) Longitude:     .       Enter a "+" (plus) or "-" (minus) sign in the first box.
- e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i) .....
- 4 Date construction began (MM/DD/YYYY): XXXXXXXXXXXX
- 5 Date placed in service (MM/DD/YYYY): XXXXXXXXXXXX
- 6 Is the facility an expansion of an existing facility? .....  Yes  No
- 7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?  
a  Yes.  
b  No.  
c  Not applicable; the facility doesn't produce electricity.
- 8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?  
a  Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.  
b  Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.  
c  No.  
d  Not applicable.
- 9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)? XXXXXXXX  
a  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.  
b  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.  
c  No.
- 10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?  
a  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).  
b  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).  
c  No.
- 11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)?  
(The facility must have received an allocation of capacity limitation.)  
a  Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).  
b  Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).  
c  Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).  
d  Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).
- e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: XXXXXXXXXXXXXXXXXXXXXX
- f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): XXXXXXXXXXXX
- g  No.

For Paperwork Reduction Act Notice, see separate instructions.

Form 3468 (2024)

**Part I Information on Qualified Property or Qualified Facility** (see instructions) (continued)

12 Enter the nameplate capacity or storage capacity for your property, facility, or project.

a  Solar.

(i) Nameplate capacity: 999999999999 kilowatt (kW) direct current (dc)

(ii) Nameplate capacity: 999999999999 kW ac

(iii) Check here if the solar energy property or facility includes a solar tracking device b  Wind nameplate capacity: 999999999999 kW acc  Other.

(i) Type: XXXXXXXXXXXXXXXXXXXXXXXX

(ii) Nameplate capacity: 999999999999 kW

(iii) Kilowatt type:  ac  dcd  Energy storage.

(i) Power capacity rating: 999999999999 kW

(ii) Energy storage capacity: 999999999999 kilowatt-hours (kWh)

(iii) Is the energy storage installed in connection with the solar or wind facility a thermal storage?  Yes  Noe  Not applicable.

13 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election?

 Yes No

If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.

a Name of lessor: XXXXXXXXXXXXXXXXXXXXXXXX

b Address of lessor: XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXX

c Description of property: XXXXXXXXXXXXXXXXXXXXXXXX

d Amount for which you were treated as having acquired the property ..... \$ 999999999999

e Income inclusion amount reported for tax year under Regulations section 1.50-1 ..... \$ 999999999999

**Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit****Section A—Qualifying Advanced Coal Project Credit Under Section 48A** (see instructions)

1a Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) .....

1a	999999999999
----	--------------

1b	999999999999
----	--------------

2a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) .....

2a	999999999999
----	--------------

2b	999999999999
----	--------------

3a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) .....

3a	999999999999
----	--------------

3b	999999999999
----	--------------

b Multiply line 3a by 30% (0.30) .....

**Section B—Qualifying Gasification Project Credit Under Section 48B** (see instructions)

4a Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions .....

4a	999999999999
----	--------------

4b	999999999999
----	--------------

5a Enter the qualified investment in property other than in 4a above placed in service during the tax year .....

5a	999999999999
----	--------------

5b	999999999999
----	--------------

6 Enter the applicable unused investment credit from cooperatives (see instructions) .....

6	999999999999
---	--------------

6	999999999999
---	--------------

7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a .....

7 999999999999

**Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)**

**Caution:** You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

1a	Enter the qualified investment in advanced energy project property placed in service during the tax year .....	1a	999999999999			
b	If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6% .....	1b	XX %			
c	Multiply line 1a by line 1b .....	1c	999999999999			
d	Enter your 48C Allocation control number: XXXXXXXXXXXXXXXXXXXXXXX					
e	Is the facility in a section 48C energy community census tract? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
f	Enter the originating pass-through entity's EIN (if applicable): XXXXXXXXXXXX					
2	Enter the applicable unused investment credit from cooperatives. See instructions	2	999999999999			
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d .....	3	999999999999			

**Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)**

1a	Check the box below that applies to your advanced manufacturing investment project.					
	<input checked="" type="checkbox"/> Semiconductor manufacturing facility					
	<input checked="" type="checkbox"/> Semiconductor equipment manufacturing facility					
b	Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility	1b	999999999999	1c	999999999999	
c	Multiply line 1b by 25% (0.25) .....			2	999999999999	
2	Enter the applicable unused investment credit from cooperatives. See instructions					
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 10 .....			3	999999999999	

**Part V Clean Electricity Investment Credit Under Section 48E****Section A — Qualified Clean Electricity Facilities (see instructions)**

**Caution:** You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

1a	Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during tax year .....	1a	999999999999			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	1b	XX %	1c	999999999999	
c	Multiply line 1a by line 1b .....			1e	999999999999	
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f .....	1d	XX %	1g	999999999999	
e	Multiply line 1a by line 1d .....			1h	XX %	
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h .....	1f	XX %	1i	999999999999 kW	
g	Multiply line 1a by line 1f .....			1j	999999999999	
h	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2			1k	999999999999	
i	Enter the amount of capacity limitation you were allocated in the allocation letter .....			1l	999999999999	
j	If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k .....			1m	999999999999	
k	If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii) .....			1n	999999999999	
l	Multiply line 1h by line 1k .....			2	999999999999	
m	Multiply line 1a by line 1l .....					
n	If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j .....					
2	Add lines 1c, 1e, 1g, and 1n .....					

**Part V Clean Electricity Investment Credit Under Section 48E (continued)****Section B — Qualified Energy Storage Technology (see instructions)**

**Caution:** You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

3a	Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year .....	3a	999999999999				
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	3b	XX %	3c	999999999999		
c	Multiply line 3a by line 3b .....	3d	XX %	3e	999999999999		
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f .....	3f	XX %	3g	999999999999		
e	Multiply line 3a by line 3d .....	3h		3n		4	999999999999
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4 .....	3i					
g	Multiply line 3a by line 3f .....	3j					
h	Reserved for future use .....	3k					
i	Reserved for future use .....	3l					
j	Reserved for future use .....	3m					
k	Reserved for future use .....						
l	Reserved for future use .....						
m	Reserved for future use .....						
n	Reserved for future use .....						
4	Add lines 3c, 3e, and 3g .....						

**Section C — Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)**

5	Add Part V, lines 2 and 4 .....	5	999999999999				
	If proceeds of subsidized energy financing or private activity bonds were not used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.						
6a	<b>Divide.</b> Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year	6a	9999999				
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	6b	999999999999				
b	Multiply line 5 by line 6a .....	6c	999999999999				
c	Multiply line 5 by 15% (0.15) .....	6d	999999999999				
d	Enter the smaller of line 6b or 6c .....	6e	999999999999				
e	Subtract line 6d from line 5 .....						
7	If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5 .....	7	999999999999				
8	If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7.	8	999999999999				
	A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85)	9					
9	Reserved for future use .....	10	999999999999				
10	Enter the applicable unused investment credit from cooperatives. See instructions	11	999999999999				
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v .....						

**Part VI Energy Credit Under Section 48****Section A — Geothermal Energy Credit (see instructions)**

<b>1a</b> Enter the basis of property using geothermal energy placed in service during the tax year .....	<b>1a</b>	999999999999				
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>1b</b>	XX %	<b>1c</b>	999999999999		
<b>c</b> Multiply line 1a by line 1b .....						
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f .....	<b>1d</b>	XX %	<b>1e</b>	999999999999		
<b>e</b> Multiply line 1a by line 1d .....						
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2 .....	<b>1f</b>	XX %	<b>1g</b>	999999999999		
<b>g</b> Multiply line 1a by line 1f .....						
<b>2</b> Add lines 1c, 1e, and 1g .....			<b>2</b>	999999999999		

**Section B — Solar Energy Credit (see instructions)**

<b>3a</b> Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year .....	<b>3a</b>	999999999999				
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>3b</b>	XX %	<b>3c</b>	999999999999		
<b>c</b> Multiply line 3a by line 3b .....						
<b>d</b> If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k .....	<b>3d</b>	XX %				
<b>e</b> Enter the amount of capacity limitation you were allocated in the allocation letter .....	<b>3e</b>	999999999999 kW dc				
<b>f</b> If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g .....	<b>3f</b>	999999999999				
<b>g</b> If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i) .....	<b>3g</b>	99999999				
<b>h</b> Multiply line 3d by line 3g .....	<b>3h</b>	99999999				
<b>i</b> Multiply line 3a by line 3h .....	<b>3i</b>	999999999999				
<b>j</b> If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f .....			<b>3j</b>	999999999999		
<b>k</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m .....	<b>3k</b>	XX %	<b>3l</b>	999999999999		
<b>l</b> Multiply line 3a by line 3k .....						
<b>m</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4 .....	<b>3m</b>	XX %	<b>3n</b>	999999999999		
<b>n</b> Multiply line 3a by line 3m .....						
<b>4</b> Add lines 3c, 3j, 3l, and 3n .....			<b>4</b>	999999999999		

**Part VI Energy Credit Under Section 48 (continued)****Section C — Qualified Fuel Cell Property (see instructions)**

<b>5a</b>	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 .....	<b>5a</b>	999999999999				
<b>b</b>	Multiply line 5a by 30% (0.30) .....	<b>5b</b>	999999999999				
<b>c</b>	Enter the applicable kW capacity of property on line 5a. See instructions .....	<b>5c</b>	999999999999				
<b>d</b>	Multiply line 5c by \$1,000 .....	<b>5d</b>	999999999999	<b>5e</b>	999999999999		
<b>e</b>	Enter the smaller of line 5b or line 5d .....						
<b>f</b>	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008 .....	<b>5f</b>	999999999999				
<b>g</b>	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>5g</b>	XX %				
<b>h</b>	Multiply line 5f by line 5g .....	<b>5h</b>	999999999999				
<b>i</b>	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5i .....	<b>5i</b>	XX %				
<b>j</b>	Multiply line 5f by line 5i .....	<b>5j</b>	999999999999	<b>5k</b>			
<b>k</b>	Reserved for future use .....						
<b>l</b>	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5l .....	<b>5l</b>	XX %				
<b>m</b>	Multiply line 5f by line 5l .....	<b>5m</b>	999999999999				
<b>n</b>	Add lines 5h, 5j, and 5m .....	<b>5n</b>	999999999999				
<b>o</b>	Enter the applicable kW capacity of property on line 5f. See instructions .....	<b>5o</b>	999999999999				
<b>p</b>	Multiply line 5o by \$3,000 .....	<b>5p</b>	999999999999	<b>5q</b>	999999999999	<b>6</b>	999999999999
<b>q</b>	Enter the smaller of line 5n or line 5p .....						
<b>6</b>	Add lines 5e and 5q .....						

**Section D — Qualified Microturbine Property (see instructions)**

<b>7a</b>	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 .....	<b>7a</b>	999999999999				
<b>b</b>	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2% .....	<b>7b</b>	XX %				
<b>c</b>	Multiply line 7a by line 7b .....	<b>7c</b>	999999999999				
<b>d</b>	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7d .....	<b>7d</b>	XX %				
<b>e</b>	Multiply line 7a by line 7d .....	<b>7e</b>	999999999999	<b>7f</b>			
<b>f</b>	Reserved for future use .....						
<b>g</b>	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7g .....	<b>7g</b>	XX %				
<b>h</b>	Multiply line 7a by line 7g .....	<b>7h</b>	999999999999	<b>7i</b>	999999999999	<b>8</b>	999999999999
<b>i</b>	Add lines 7c, 7e, and 7h .....						
<b>j</b>	Enter the applicable kW capacity of property on line 7a. See instructions .....	<b>7j</b>	999999999999				
<b>k</b>	Reserved for future use .....	<b>7k</b>					
<b>l</b>	Multiply line 7j by \$200 .....						
<b>8</b>	Enter the smaller of line 7i or line 7l .....						

**Part VI Energy Credit Under Section 48 (continued)****Section E — Combined Heat and Power System Property (see instructions)**

**Caution:** You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9a	Enter the basis of property using combined heat and power system placed in service during the tax year .....	9a	999999999999				
b	If the electrical capacity of the property is measured in:						
	• MW, divide 15 by the MW capacity. Enter 1.0 if the capacity is 15 MW or less.						
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less .....		9b 999999				
c	Multiply line 9a by line 9b .....	9c	999999999999				
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	9d	XX %	9e	999999999999		
e	Multiply line 9c by line 9d .....			9g	999999999999		
f	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h .....	9f	XX %	9i	999999999999	10	999999999999
g	Multiply line 9c by line 9f .....						
h	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10 .....	9h	XX %				
i	Multiply line 9c by line 9h .....						
10	Add lines 9e, 9g, and 9i .....						

**Section F — Qualified Small Wind Energy Property (see instructions)**

11a	Reserved for future use .....	11a					
b	Reserved for future use .....	11b		11c			
c	Reserved for future use .....						
d	Enter the basis of property using small wind energy property placed in service during the tax year .....	11d	999999999999				
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	11e	XX %	11f	999999999999		
f	Multiply line 11d by line 11e .....			11g	XX %		
g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0-, and then go to line 11n .....			11h	999999999999 kW		
h	Enter the amount of capacity limitation you were allocated in the allocation letter .....			11i	999999999999		
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by 11g and go to line 11m. Otherwise, continue to line 11j .....			11j	99999999		
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b .....			11k	9999999		
k	Multiply line 11g by line 11j .....			11l	999999999999		
l	Multiply line 11d by line 11k .....			11m	999999999999		
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i .....			11o	999999999999		
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p .....	11n	XX %	11q	999999999999	12	999999999999
o	Multiply line 11d by line 11n .....						
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12 .....	11p	XX %				
q	Multiply line 11d by line 11p .....						
12	Add lines 11c, 11f, 11m, 11o, and 11q .....						

**Part VI Energy Credit Under Section 48 (continued)****Section G — Waste Energy Recovery Property (see instructions)**

13a	Enter the basis of property using waste energy recovery placed in service during the tax year .....	13a	999999999999				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	13b	XX %	13c	999999999999		
c	Multiply line 13a by line 13b .....			13e	999999999999		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f .....	13d	XX %	13g	999999999999		
e	Multiply line 13a by line 13d .....			14	999999999999		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14 .....	13f	XX %				
g	Multiply line 13a by line 13f .....						
14	Add lines 13c, 13e, and 13g .....						

**Section H — Geothermal Heat Pump Systems (see instructions)**

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year .....	15a	999999999999				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	15b	XX %	15c	999999999999		
c	Multiply line 15a by line 15b .....			15e	999999999999		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f .....	15d	XX %	15g	999999999999		
e	Multiply line 15a by line 15d .....			16	999999999999		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16 .....	15f	XX %				
g	Multiply line 15a by line 15f .....						
16	Add lines 15c, 15e, and 15g .....						

**Part VI Energy Credit Under Section 48 (continued)****Section I — Energy Storage Technology Property (see instructions)**

<b>17a</b>	Enter the basis of property using energy storage technology placed in service during the tax year .....	<b>17a</b>	999999999999				
<b>b</b>	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>17b</b>	XX %				
<b>c</b>	Multiply line 17a by line 17b .....	<b>17c</b>	999999999999				
<b>Caution:</b> For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.							
<b>d</b>	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k	<b>17d</b>	XX %				
<b>e</b>	Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology .....	<b>17e</b>	999999999999 kW				
<b>f</b>	If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g .....	<b>17f</b>	999999999999				
<b>g</b>	If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b .....	<b>17g</b>	9999999				
<b>h</b>	Multiply line 17d by line 17g .....	<b>17h</b>	9999999				
<b>i</b>	Multiply line 17a by line 17h .....	<b>17i</b>	999999999999				
<b>j</b>	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f	<b>17j</b>	999999999999				
<b>k</b>	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m .....	<b>17k</b>	XX %				
<b>l</b>	Multiply line 17a by line 17k .....	<b>17l</b>	999999999999				
<b>m</b>	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18 .....	<b>17m</b>	XX %				
<b>n</b>	Multiply line 17a by line 17m .....	<b>17n</b>	999999999999				
<b>18</b>	Add lines 17c, 17j, 17l, and 17n	<b>18</b>	999999999999				

**Section J — Qualified Biogas Property (see instructions)**

<b>19a</b>	Enter the basis of property using biogas placed in service during the tax year .....	<b>19a</b>	999999999999				
<b>b</b>	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>19b</b>	XX %				
<b>c</b>	Multiply line 19a by line 19b .....	<b>19c</b>	999999999999				
<b>d</b>	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f .....	<b>19d</b>	XX %				
<b>e</b>	Multiply line 19a by line 19d .....	<b>19e</b>	999999999999				
<b>f</b>	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20 .....	<b>19f</b>	XX %				
<b>g</b>	Multiply line 19a by line 19f .....	<b>19g</b>	999999999999				
<b>20</b>	Add lines 19c, 19e, and 19g	<b>20</b>	999999999999				

**Part VI Energy Credit Under Section 48 (continued)****Section K — Microgrid Controllers Property (see instructions)**

<b>21a</b> Enter the basis of property using microgrid controllers placed in service during the tax year .....	<b>21a</b>	999999999999			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>21b</b>	XX %	<b>21c</b>	999999999999	
<b>c</b> Multiply line 21a by line 21b .....			<b>21e</b>	999999999999	
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f .....	<b>21d</b>	XX %	<b>21f</b>	XX %	<b>21g</b>
<b>e</b> Multiply line 21a by line 21d .....			<b>21g</b>	999999999999	<b>22</b>
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22 .....					<b>22</b>
<b>g</b> Multiply line 21a by line 21f .....					999999999999
<b>22</b> Add lines 21c, 21e, and 21g .....					

**Section L — Qualified Investment Credit Facility Property (see instructions)**

<b>23a</b> Enter the basis of property using investment credit facility property placed in service during the tax year .....	<b>23a</b>	999999999999			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>23b</b>	XX %	<b>23c</b>	999999999999	
<b>c</b> Multiply line 23a by line 23b .....			<b>23d</b>	XX %	
<b>d</b> If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k .....			<b>23e</b>	999999999999 kW	<b>23f</b>
<b>e</b> Enter the amount of capacity limitation you were allocated in the allocation letter .....			<b>23f</b>	999999999999	<b>23g</b>
<b>f</b> If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g .....			<b>23g</b>	99999999	<b>23h</b>
<b>g</b> If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b .....			<b>23h</b>	9999999	<b>23i</b>
<b>h</b> Multiply line 23d by line 23g .....			<b>23i</b>	999999999999	<b>23j</b>
<b>i</b> Multiply line 23a by line 23h .....			<b>23j</b>	999999999999	<b>23k</b>
<b>j</b> If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f .....			<b>23k</b>	XX %	<b>23l</b>
<b>k</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m .....			<b>23l</b>	999999999999	<b>23m</b>
<b>l</b> Multiply line 23a by line 23k .....			<b>23m</b>	XX %	<b>23n</b>
<b>m</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24 .....			<b>23n</b>	999999999999	<b>24</b>
<b>n</b> Multiply line 23a by line 23m .....					999999999999
<b>24</b> Add lines 23c, 23j, 23l, and 23n .....					

**Part VI Energy Credit Under Section 48 (continued)****Section M — Clean Hydrogen Production Facilities as Energy Property (see instructions)**

**Caution:** If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

25a Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A) .....	25a 99999999999				
b If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2% .....	25b XXX %				
c Multiply line 25a by line 25b .....		25c 99999999999			
d Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B) .....	25d 99999999999				
e If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5% .....	25e XXX %				
f Multiply line 25d by line 25e .....		25f 99999999999			
g Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C) .....	25g 99999999999				
h If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2% .....	25h XX %				
i Multiply line 25g by line 25h .....		25i 99999999999			
j Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D) .....	25j 99999999999				
k If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6% .....	25k XX %				
l Multiply line 25j by line 25k .....		25l 99999999999			
26 Add lines 25c, 25f, 25i, and 25l		26 99999999999			

**Section N —Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)**

27 Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26 .....	27 99999999999				
If proceeds of tax-exempt bonds were <b>not</b> used to finance your facility, skip line 28, and go to line 29.					
28a <b>Divide.</b> Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility, as of the close of the tax year .....	28a 9999999				
Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year .....					
b Multiply line 27 by line 28a .....	28b 99999999999				
c Multiply line 27 by 15% (0.15) .....	28c 99999999999				
d Enter the smaller of line 28b or 28c .....	28d 99999999999				
e Subtract line 28d from line 27 .....	28e 99999999999				
29 If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27 .....		29 99999999999			
30 If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29 .....		30 99999999999			
31 Enter the applicable unused investment credit from cooperatives. See instructions .....		31 99999999999			
32 Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a .....		32 99999999999			

**Part VII Rehabilitation Credit Under Section 47** (see instructions)

1a Was there a prior section 170(h) deduction on this property?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
b If "Yes" to line 1a, then provide the prior NPS number .....	XXXXXXXXXXXXXXXXXXXX		
c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent .....	<input checked="" type="checkbox"/>		
d Enter the dates for the 24- or 60-month measuring period.			
Beginning date: XXXXXXXX			
End date: XXXXXXXX			
e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) .....	\$ 999999999999		
f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above .....	\$ 999999999999		
g Enter the amount of qualified rehabilitation expenditures .....	1g   999999999999		
h For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10) .....	1h   999999999999		
i For certified historic structures under the transition rule, multiply line 1g by 20% (0.20) .....	1i   999999999999		
j For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) .....	1j   999999999999		
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
k If you completed line 1i or 1j, enter the following.			
(i) The assigned NPS project number: XXXXXXXXXXXXXXXXX .....			
(ii) The originating pass-through entity's EIN (if applicable): XXXXXXXXXX .....			
(iii) The date the NPS approved the Request for Certification of Completed Work: XXXXXXXX .....			
l Reserved for future use.			
m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: XXXXXXXX ....., and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.			
2 Enter the applicable unused investment credit from cooperatives. See instructions .....	2   999999999999		
3 Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k .....	3   999999999999		

Annual Return To Report Transactions With  
Foreign Trusts and Receipt of Certain Foreign GiftsGo to [www.irs.gov/Form3520](http://www.irs.gov/Form3520) for instructions and the latest information.

Note: All information must be in English. Show all amounts in U.S. dollars. File a separate Form 3520 for each foreign trust.

For calendar year 2009, or tax year beginning , 20 , ending , 20

 A Check appropriate boxes:  Initial return  Final return  Amended return B Check box that applies to person filing return:  Individual  Partnership  Corporation  Trust  Executor C Check if any excepted specified foreign financial assets are reported on this form. See instructions 

Check all applicable boxes. See applicable instructions.

You are (a) a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust; (b) a U.S. person who (1) during the current tax year, transferred property (including cash) to a related foreign trust (or a person related to the trust) in exchange for an obligation, or (2) holds a qualified obligation from the trust that is currently outstanding; or (c) the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form.**

You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form.**

You are (a) a U.S. person (including a U.S. owner) or an executor of the estate of a U.S. person who, during the current tax year, received, directly or indirectly, a distribution from a foreign trust; (b) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year, you or a U.S. person related to you received (1) a loan of cash or marketable securities, directly or indirectly, from such foreign trust, or (2) the uncompensated use of trust property; or (c) a U.S. person who is a U.S. owner or beneficiary of a foreign trust and in the current tax year such foreign trust holds an outstanding qualified obligation of yours or a U.S. person related to you. **Complete all applicable identifying information requested below and Part III of the form.**

You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form.**

1a Name of U.S. person(s) with respect to whom this Form 3520 is being filed (see instructions) XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX		b Taxpayer identification number (TIN) XXXXXXXXXXXX
c Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		d Spouse's TIN XXXXXXXXXXXX
e City or town XXXXXXXXXXXXXXXXXXXXXXXXXXXX	f State or province XXXXXXXXXXXXXXXXXXXXXXXXXXXX	g ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXX
i If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box _____		<input checked="" type="checkbox"/>
j If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions .....		<input checked="" type="checkbox"/>
k If an extension was requested for the tax return, check this box <input checked="" type="checkbox"/> and enter the form number of the tax return to be filed: XXXXXXXXXX		
2a Name of foreign trust (if applicable) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX		b Employer identification number (EIN), if any XXXXXXXXXXXX
c Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		d Date foreign trust was created XXXXXXXX
e City or town XXXXXXXXXXXXXXXXXXXXXXXXXXXX	f State or province XXXXXXXXXXXXXXXXXXXXXXXXXXXX	g ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXX
3 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? _____		<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," complete lines 3a through 3g. If "No," and you are required to complete Part I, complete lines 15 through 18.		
3a Name of U.S. agent XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX		b TIN, if any XXXXXXXXXXXX
c Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		
d City or town XXXXXXXXXXXXXXXXXXXXXXXXXXXX	e State or province XXXXXXXXXXXXXXXXXXXXXXXXXXXX	f ZIP or postal code XXXXXXXXXXXXXXXXXXXX
4a Name of U.S. decedent (see instr.) XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		b Address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX
d Date of death XXXXXXXX		c TIN of decedent XXXXXXXXXXXX
		e EIN of estate XXXXXXXXXXXX
f Check applicable box.		
<input checked="" type="checkbox"/> U.S. decedent made transfer to a foreign trust by reason of death.		
<input checked="" type="checkbox"/> U.S. decedent treated as owner of foreign trust immediately prior to death.		
<input checked="" type="checkbox"/> Assets of foreign trust were included in estate of U.S. decedent.		

For Paperwork Reduction Act Notice, see separate instructions.

Form 3520 (Rev. 12-2023)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year (see instructions)**

<b>5a</b> Name of trust creator XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>b</b> Address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	<b>c</b> TIN, if any XXXXXXXXXXXX XXXXXXXXXXXX
<b>6a</b> Country code of country where trust was created XX	<b>b</b> Country code of country whose law governs the trust XX	<b>c</b> Date trust was created XXXXXXXX

<b>7a</b> Will any person (other than the foreign trust) be treated as the owner of the transferred assets after the transfer? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
--	---	-----------------------------

<b>b</b> <b>(i)</b> Name of foreign trust owners	<b>(ii)</b> Address	<b>(iii)</b> Country of residence	<b>(iv)</b> TIN, if any	<b>(v)</b> Relevant Code section
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

- 8** Was the transfer a completed gift or bequest? If "Yes," see instructions .....
- 9a** Now or at any time in the future, can any part of the income or corpus of the trust benefit any U.S. beneficiary? .....
- b** If "No," could the trust be revised or amended to benefit a U.S. beneficiary? .....
- 10** Reserved for future use .....

**Schedule A—Obligations of a Related Trust (see instructions)**

<b>11a</b> During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or an obligation of a person related to the trust? See instructions .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.		
<b>b</b> Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," complete the rest of Schedule A and attach a copy of each loan document entered into with respect to each qualified obligation reported on line 11b. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates. If "No," go to Schedule B.		
		XXXXXXXXXXXXXXXXXXXX

<b>(i)</b> Date of transfer giving rise to obligation	<b>(ii)</b> Maximum term	<b>(iii)</b> Yield to maturity	<b>(iv)</b> FMV of obligation
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999

- 12** With respect to each qualified obligation you reported on line 11b, do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? .....

 Yes  No

**Note:** You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. Generally, if you refuse to extend the period of limitations with respect to each qualified obligation you reported on line 11b, then such obligation is not a qualified obligation and you cannot check "Yes" to the question on line 11b.

**Schedule B—Gratuitous Transfers (see instructions)**

<b>13</b> During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable. When completing columns (a) through (i) with respect to each nonqualified obligation, enter -0- in column (h). If "No," go to Schedule C.		
		XXXXXXXXXXXXXXXXXXXX

<b>(a)</b> Date of transfer	<b>(b)</b> Description of property transferred	<b>(c)</b> FMV of property transferred	<b>(d)</b> U.S. adjusted basis of property transferred	<b>(e)</b> Gain recognized at time of transfer, if any	<b>(f)</b> Excess, if any, of column (c) over the sum of columns (d) and (e)	<b>(g)</b> Description of property received, if any	<b>(h)</b> FMV of property received	<b>(i)</b> Excess of column (c) over column (h)
XXXXXXX	XXXXXX	99999999	99999999	99999999	99999999	XXXXXX	99999999	99999999
XXXXXXX	XXXXXX	99999999	99999999	99999999	99999999	XXXXXX	99999999	99999999
XXXXXXX	XXXXXX	99999999	99999999	99999999	99999999	XXXXXX	99999999	99999999
<b>Totals</b>					\$ 99999999			\$ 99999999

- 14** If you have a sale or loan document in connection with a transfer reported on line 13, complete 14a through 14c and attach the relevant document(s). If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates.

Are you attaching a copy of any of the following?

	<b>Yes</b>	<b>No</b>	<b>Attached Previously</b>	<b>Year Attached</b>
<b>a</b> Sale document .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX
<b>b</b> Loan document .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	XXXX
<b>c</b> Subsequent variances to original sale or loan documents .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	XXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Schedule B—Gratuitous Transfers (continued)**

**Note:** Complete lines 15 through 18 only if you are required to complete Part I and answered "No" to line 3, acknowledging that the foreign trust did not appoint a U.S. agent to provide the IRS with all relevant trust information.

15	(a) Name of beneficiary	(b) Address of beneficiary	(c) U.S. beneficiary?		(d) TIN, if any
			Yes	No	
XXXXXX	XXXXXX	XXXXXX	X	X	XXXXXX
XXXXXX	XXXXXX	XXXXXX	X	X	XXXXXX
XXXXXX	XXXXXX	XXXXXX	X	X	XXXXXX
XXXXXX	XXXXXX	XXXXXX	X	X	XXXXXX

16	(a) Name of trustee	(b) Address of trustee	(c) TIN, if any	
			Yes	No
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

17	(a) Name of other persons with trust powers	(b) Address of other persons with trust powers	(c) Description of powers		(d) TIN, if any
			Yes	No	
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

18 If you checked "No" on line 3, you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A or Form 3520 filed within the previous 3 years, attach only relevant updates.

Are you attaching a copy of any of the following?		Yes	No	Attached Previously	Year Attached
a	Summary of all written and oral agreements and understandings relating to the trust .....	X	X	X	XXXX
b	Trust instrument .....	X	X	X	XXXX
c	Memoranda or letters of wishes .....	X	X	X	XXXX
d	Subsequent variances to original trust documents .....	X	X	X	XXXX
e	Trust financial statements .....	X	X	X	XXXX
f	Organizational chart and other trust documents .....	X	X	X	XXXX

**Schedule C—Qualified Obligations Outstanding in the Current Tax Year (see instructions)**

19 Did you, at any time during your tax year, hold an outstanding obligation of a related foreign trust (or a person related to the

trust) that you reported as a qualified obligation in the current tax year? .....  Yes  No

If "Yes," complete columns (a) through (f) below for each obligation.

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

(a) Date of original obligation	(b) Tax year qualified obligation first reported	(c) Amount of principal payments made during your tax year	(d) Amount of interest payments made during your tax year	(e) Balance of the outstanding obligation at the end of the tax year	(f) Does the obligation still meet the criteria for a qualified obligation?	
					Yes	No
XXXXXX	XXXX	999999999999	999999999999	999999999999	X	X
XXXXXX	XXXX	999999999999	999999999999	999999999999	X	X
XXXXXX	XXXX	999999999999	999999999999	999999999999	X	X

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part II U.S. Owner of a Foreign Trust (see instructions)**

(a) Name of all foreign trust owners	(b) Address	(c) Country of tax residence	(d) TIN, if any	(e) Relevant Code section
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

21a Country code of country where foreign trust was created	b Country code of country whose law governs the foreign trust	c Date foreign trust was created
XX	XX	XXXXXXXX

22 Did the foreign trust file Form 3520-A for the current year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," attach the Foreign Grantor Trust Owner Statement you received from the foreign trust.		
If "No," to the best of your ability, complete and attach a substitute Form 3520-A for the foreign trust.		
See instructions for information on penalties for failing to complete and attach a substitute Form 3520-A.		

23 Enter the gross value of the portion of the foreign trust that you are treated as owning at the end of the tax year	\$ 999999999999
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**Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year (see instructions)**

Note: If you received an amount from a portion of a foreign trust of which you are treated as an owner, only complete lines 24 and 27.

24 Enter cash amounts or FMV of property received, directly or indirectly, during your current tax year, from the foreign trust (exclude loans and uncompensated use of trust property included on line 25).
XXXXXXXXXXXXXXXXXXXX

(a) Date of distribution	(b) Description of property received	(c) FMV of property received (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXXXXXXXX	999999999999	999999999999
Total .....	XXXXXXXXXXXXXXXXXXXX				\$ 999999999999

25 During your current tax year, did you (or a person related to you) receive a loan or uncompensated use of trust property from a related foreign trust (including an extension of credit upon the purchase of property from the trust)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," complete columns (a) through (g) below for each such loan or use of trust property.		
Note: See instructions for additional information, including how to complete columns (a) through (g) for use of trust property.		

(a) FMV of loan proceeds or property	(b) Date of original transaction	(c) Maximum term of repayment of obligation	(d) Interest rate of obligation	(e) Is the obligation a qualified obligation?		(f) FMV of qualified obligation	(g) Amount treated as distribution from the trust (subtract column (f) from column (a))
				Yes	No		
999999999999	XXXXXXX XXXXXXXX	XXXXXXXXXXXX	XXXXXXXX	X	X	999999999999	999999999999
999999999999	XXXXXXX XXXXXXXX	XXXXXXXXXXXX	XXXXXXXX	X	X	999999999999	999999999999
999999999999	XXXXXXX XXXXXXXX	XXXXXXXXXXXX	XXXXXXXX	X	X	999999999999	999999999999
Total .....	XXXXXXXXXXXXXXXXXXXX						\$ 999999999999

26 With respect to each obligation you reported as a qualified obligation on line 25, do you agree to extend the period of assessment of any income or transfer tax attributable to the transaction, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Note: You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. Generally, if you refuse to extend the period of limitations with respect to an obligation that you reported as a qualified obligation on line 25, then such obligation is not a qualified obligation and you cannot check "Yes" in column (e) of line 25.		
27 Total distributions received during your current tax year. Add line 24, column (f), and line 25, column (g)		

28 Did the trust, at any time during the current tax year, hold an outstanding obligation of yours (or a person related to you) that you reported as a qualified obligation?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes," complete columns (a) through (f) below for each obligation.		

(a) Date of original loan transaction	(b) Tax year qualified obligation first reported	(c) Amount of principal payments made during your tax year	(d) Amount of interest payments made during your tax year	(e) Balance of the outstanding obligation at the end of the tax year	(f) Does the loan still meet the criteria of a qualified obligation?	
					Yes	No
XXXXXXXX	XXXX	999999999999	999999999999	999999999999	X	X
XXXXXXXX	XXXX	999999999999	999999999999	999999999999	X	X
XXXXXXXX	XXXX	999999999999	999999999999	999999999999	X	X
XXXXXXXX	XXXX	999999999999	999999999999	999999999999	X	X

**Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year (continued)**

- 29 Did you receive a Foreign Grantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? .....  Yes  No  N/A  
 If "Yes," attach the statement and do not complete the remainder of Part III with respect to that distribution.  
 If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an amount greater than zero on line 37.  
 If a foreign non-grantor trust, check "N/A."
- 30 Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? .....  Yes  No  N/A  
 If "Yes," attach the statement and complete either Schedule A or Schedule B below. See instructions. Also, complete Schedule C if you enter an amount greater than zero on line 37 or line 41a.  
 If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an amount greater than zero on line 37.  
 If a foreign grantor trust, check "N/A."

**Schedule A—Default Calculation of Trust Distributions (see instructions)**

31 Enter amount from line 27 .....	31	999999999999
32 Number of years the trust has been a foreign trust, including the current tax year (see instructions) .....	32	999
33 Enter total distributions received from the foreign trust during the 3 preceding tax years (or during the number of years the trust has been a foreign trust, if fewer than 3 years, but excluding the current tax year) .....	33	999999999999
34 Multiply line 33 by 1.25 .....	34	999999999999
35 Average distribution. Divide line 34 by 3.0 (or the number of years the trust has been a foreign trust, if fewer than 3 years, but excluding the current tax year) and enter the result .....	35	999999999999
36 Amount treated as ordinary income earned in the current tax year. Enter the smaller of line 31 or line 35 .....	36	999999999999
37 Amount treated as accumulation distribution. Subtract line 36 from line 31. If zero, do not complete the rest of Part III .....	37	999999999999
38 Applicable number of years of trust. Divide line 32 by 2.0 and enter the result here .....	38	9999

**Schedule B—Actual Calculation of Trust Distributions (see instructions)**

39 Enter amount from line 27 .....	39	999999999999
40a Amount treated as ordinary income in the current tax year .....	40a	999999999999
b Qualified dividends .....	40b	999999999999
41a Amount treated as accumulation distribution. If zero, do not complete Schedule C below .....	41a	999999999999
b Amount of line 41a that is tax exempt .....	41b	999999999999
42a Amount treated as net short-term capital gain in the current tax year .....	42a	999999999999
b Amount treated as net long-term capital gain in the current tax year .....	42b	999999999999
c 28% rate gain .....	42c	999999999999
d Unrecaptured section 1250 gain .....	42d	999999999999
43 Amount treated as distribution from trust corpus .....	43	999999999999
44 Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43. (Attach explanation.) .....	44	999999999999
45 Amount of foreign trust's aggregate undistributed net income .....	45	999999999999
46 Amount of foreign trust's weighted undistributed net income .....	46	999999999999
47 Applicable number of years of trust. Divide line 46 by line 45 and enter the result here .....	47	999999999999

**Schedule C—Calculation of Interest Charge (see instructions)**

48 Enter accumulation distribution from line 37 or 41a, as applicable .....	48	999999999999
49 Enter tax on total accumulation distribution from line 28 of Form 4970. (Attach Form 4970—see instructions.) .....	49	999999999999
50 Enter applicable number of years of foreign trust from line 38 or 47, as applicable (round to nearest half year) .....	50	9999
51 Combined interest rate imposed on the total accumulation distribution (see instructions) .....	51	999999999999
52 Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51 .....	52	999999999999
53 Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return .....	53	999999999999

**Part IV U.S. Recipients of Gifts or Bequests Received During the Current Tax Year From Foreign Persons  
(see instructions)**

54 During your current tax year, did you receive more than \$100,000 that you treated as gifts or bequests from a nonresident alien (including a distribution received from a domestic trust treated as owned by a foreign person) or a foreign estate? See instructions for special rules regarding related donors .....

 Yes No

If "Yes," complete columns (a) through (c) with respect to each such gift or bequest in excess of \$5,000. If more space is needed, attach a statement.

(a) Date of gift or bequest	(b) Description of property received	(c) FMV of property received
XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
<b>Total</b> .....		\$ 999999999999

55 During your current tax year, did you receive amounts from a foreign corporation or a foreign partnership that you treated as gifts in excess of the amount provided in the instructions? See instructions regarding related donors .....

 Yes No

If "Yes," complete columns (a) through (g) with respect to each such gift. If more space is needed, attach a statement.

(a) Date of gift	(b) Name of foreign donor	(c) Address of foreign donor	(d) TIN, if any
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
(e) Check the box that applies to the foreign donor		(f) Description of property received	(g) FMV of property received
Corporation	Partnership		
X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999

56 Do you have any reason to believe that the foreign donor, in making any gift or bequest described in lines 54 and 55, was

acting as a nominee or intermediary for any other person? If "Yes," see instructions .....

XXXXXXXXXXXXXXXXXXXX

 Yes No

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature	Title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXX
	Firm's name	XXXXXXXXXXXXXXXXXXXX	Firm's EIN
	Firm's address	XXXXXXXXXXXXXXXXXXXX	Phone no.
	XXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX	XXXXXXXXXXXX

Form 3520

Form 3520 - Separately Filed Attachment

2023

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Extension of Time to File Tax Return Pursuant to  
Treasury Regulation 1.6081-5(a)**

Taxpayer(s), United states citizen(s) or resident alien(s), reside and maintained a tax home and abode outside both the United States and Puerto Rico on 4/15/25. Pursuant to Treasury Regulation 1.6081-5(a), the taxpayer(s) is (are) granted an extension of time to file the 2024 income tax return until 6/16/25.

**Annual Information Return of Foreign  
Trust With a U.S. Owner  
(Under section 6048(b))**

OMB No. 1545-0159

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form3520A](http://www.irs.gov/Form3520A) for instructions and the latest information.

**Note:** All information must be in English. Show all amounts in U.S. dollars.

For calendar year 2019, or tax year beginning XXXXXXXXX, ending XXXXXXXXX.

Check appropriate boxes:  Initial return  Final return  Amended return  Extension filed  Substitute Form 3520-A

Check if any excepted specified foreign financial assets are reported on this form. See instructions .....

**Part I General Information** (see instructions)

1a Name of foreign trust	b Employer identification number (EIN) XXXXXXXXXXXX
--------------------------	--

XX

c Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	d Date foreign trust was created XXXXXXXX
--	--

e City or town XXXXXXXXXXXXXXXXXXXX	f State or province XXXXXXXXXXXXXXXXXXXX	g ZIP or foreign postal code XXXXXXXXXXXX	h Country XXXXXXXXXXXXXXXXXXXX
--	---	--	-----------------------------------

2 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all the relevant trust information?  Yes  No

If "Yes," enter the year the Authorization of Agent form was last attached and skip lines 2a through 2e and go to line 3. **XXXX**

If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Are you attaching a copy of any of the following?

	Yes	No	Attached Previously	Year Attached
a Summary of all written and oral agreements and understandings relating to the trust	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX
b The trust instrument	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX
c Memoranda or letters of wishes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX
d Subsequent variances to original trust documents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX
e Organizational chart and other trust documents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	XXXX

3a Name of U.S. agent	b Taxpayer identification number (TIN) XXXXXXXXXXXX
-----------------------	--

XX

c Number, street, and room or suite no. If a P.O. box, see instructions.

XX XXXXX

d City or town XXXXXXXXXXXXXXXXXXXX	e State or province XXXXXXXXXXXXXXXXXXXX	f ZIP or postal code XXXXXXXXXXXX	g Country XXXXXXXXXXXXXXXXXXXX
--	---	--------------------------------------	-----------------------------------

4a Name of trustee	b TIN, if any XXXXXXXXXXXX
--------------------	-------------------------------

XX

c Number, street, and room or suite no. If a P.O. box, see instructions.

XX XXXXX

d City or town XXXXXXXXXXXXXXXXXXXX	e State or province XXXXXXXXXXXXXXXXXXXX	f ZIP or postal code XXXXXXXXXXXX	g Country XXXXXXXXXXXXXXXXXXXX
--	---	--------------------------------------	-----------------------------------

5 Enter the number of **Foreign Grantor Trust Owner Statements** (pages 3 and 4) included with this Form 3520-A ..... **XXXXXXXXXXXX**

6 Enter the number of **Foreign Grantor Trust Beneficiary Statements** (page 5) included with this Form 3520-A ..... **XXXXXXXXXXXX**

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	XXXXXXXXXXXXXXXXXXXX		
	Title		
	Date		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXX			Firm's EIN XXXXXXXXXX	
	Firm's address XXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX		Phone no. XXXXXXXXXXXX	

**Part II Foreign Trust Income Statement**

Enter totals from books and records of foreign trust. See instructions.

Income	1 Interest .....	1 999999999999		
	2 Dividends .....	2 999999999999		
	3 Gross rents and royalties .....	3 999999999999		
	4 Income (loss) from partnerships and fiduciaries .....	4 999999999999		
	5 Capital gains:			
	a Net short-term capital gain (loss) .....	5a 999999999999		
	b Net long-term capital gain (loss) .....	5b 999999999999		
	6 Ordinary gains (losses) .....	6 999999999999		
	7 Other income (attach statement) .....	7 999999999999		
	8 Total income (add lines 1 through 7) .....	8 999999999999		
Expenses	9 Interest expense .....	9 999999999999		
	10a Foreign taxes (attach statement) .....	10a 999999999999		
	b State and local taxes .....	10b 999999999999		
	11 Amortization and depreciation (depletion) .....	11 999999999999		
	12 Trustee and advisor fees .....	12 999999999999		
	13 Charitable contributions .....	13 999999999999		
	14 Other expenses (attach statement) .....	14 999999999999		
	15 Total expenses (add lines 9 through 14) .....	15 999999999999		
	16 Net income (loss) (subtract line 15 from line 8) .....	16 999999999999		
	17a Enter the fair market value (FMV) of total distributions (directly or indirectly) from the trust to all persons, whether U.S. or foreign. Attach statement. See instructions .....	17a 999999999999		
	b Distributions to U.S. owners:			
	(i) Name of owner	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	999999999999
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	999999999999
	c Distributions to U.S. beneficiaries:			
	(i) Name of beneficiary	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	999999999999
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	999999999999
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	999999999999

**Part III Foreign Trust Balance Sheet**

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
1 Cash .....		999999999999		999999999999
2 Accounts receivable .....		999999999999		999999999999
3 Mortgages and notes receivable .....		999999999999		999999999999
4 Inventories .....		999999999999		999999999999
5 Government obligations .....		999999999999		999999999999
6 Other marketable securities .....		999999999999		999999999999
7 Other nonmarketable securities .....		999999999999		999999999999
8a Depreciable (depletable) assets .....	999999999999		999999999999	
b Less: accumulated depreciation (depletion) .....	999999999999	999999999999	999999999999	999999999999
9 Real property .....		999999999999		999999999999
10 Other assets (attach statement) .....	xxxxxx	999999999999		999999999999
11 Total assets (add lines 1 through 7 and 8b through 10) .....		999999999999		999999999999
<b>Liabilities</b>				
12 Accounts payable .....		999999999999		999999999999
13 Contributions, gifts, grants, etc., payable .....		999999999999		999999999999
14 Mortgages and notes payable .....		999999999999		999999999999
15 Other liabilities (attach statement) .....	xxxxxx	999999999999		999999999999
16 Total liabilities (add lines 12 through 15) .....		999999999999		999999999999
<b>Net Worth</b>				
17 Contributions to trust corpus .....		999999999999		999999999999
18 Accumulated trust income .....		999999999999		999999999999
19 Other (attach statement) .....	xxxxxx	999999999999		999999999999
20 Total net worth (add lines 17 through 19) .....		999999999999		999999999999
21 Total liabilities and net worth (add lines 16 and 20) .....		999999999999		999999999999

**2024 Foreign Grantor Trust Owner Statement (see instructions)**

**Important:** Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

<b>1a</b> Name of foreign trust XXXXXXXXXXXXXXXXXXXXXXXXXXXX				<b>b</b> EIN XXXXXXXXXX	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX				<b>d</b> Date foreign trust was created XXXXXXXXXX	
<b>e</b> City or town XXXXXXXXXXXXXXXXXXXX	<b>f</b> State or province XXXXXXXXXXXXXXXXXXXX	<b>g</b> ZIP or foreign postal code XXXXXXXXXXXX	<b>h</b> Country XXXXXXXXXXXXXXXXXXXX		
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? If "Yes," complete lines 3a through 3g. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
<b>3a</b> Name of U.S. agent XXXXXXXXXXXXXXXXXXXXXXXXXXXX				<b>b</b> TIN XXXXXXXXXX	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX					
<b>d</b> City or town XXXXXXXXXXXXXXXXXXXX	<b>e</b> State or province XXXXXXXXXXXXXXXXXXXX	<b>f</b> ZIP or postal code XXXXXXXXXXXX	<b>g</b> Country XXXXXXXXXXXXXXXXXXXX		
<b>4a</b> Name of trustee XXXXXXXXXXXXXXXXXXXXXXXXXXXX					
				<b>b</b> TIN XXXXXXXXXX	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX					
<b>d</b> City or town XXXXXXXXXXXXXXXXXXXX	<b>e</b> State or province XXXXXXXXXXXXXXXXXXXX	<b>f</b> ZIP or postal code XXXXXXXXXXXX	<b>g</b> Country XXXXXXXXXXXXXXXXXXXX		
<b>5</b> The first and last day of the tax year of the foreign trust to which this statement relates: XXXX					
<b>6a</b> Name of U.S. owner XXXXXXXXXXXX XXXXXXXXXXXX				<b>b</b> TIN XXXXXXXXXX	
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX					
<b>d</b> City or town XXXXXXXXXXXXXXXXXXXX	<b>e</b> State or province XXXXXXXXXXXXXXXXXXXX	<b>f</b> ZIP or postal code XXXXXXXXXXXX	<b>g</b> Country XXXXXXXXXXXXXXXXXXXX		
<b>7</b> Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person. XXXXXXXXXXXXXXXXXXXXXXXXXXXX					
<b>8</b> If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A. See instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX					
<b>9</b> Gross value of the portion of the trust treated as owned by the U.S. owner .....					\$ 999999999999
<b>10</b> Cash amounts or FMV of property distributed, directly or indirectly, during the foreign trust's tax year, from the foreign trust (exclude loans) to the U.S. owner.					
(a) Date of distribution	(b) Description of property distributed	(c) FMV of property distributed (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)
	XXXXXXXXXXXXXXXXXXXX				
<b>Totals</b> .....					\$ 999999999999

**2024 Statement of Foreign Trust Income Attributable to U.S. Owner** (see instructions)

Report each item on the proper form or schedule of your tax return.

<b>Income</b>	<b>1a</b> Taxable interest .....	<b>1a</b> 9999999999999
	<b>b</b> Tax-exempt interest .....	<b>1b</b> 9999999999999
	<b>2a</b> Total ordinary dividends .....	<b>2a</b> 9999999999999
	<b>b</b> Qualified dividends <u>999999999999</u>	
	<b>3</b> Gross rents and royalties .....	<b>3</b> 9999999999999
	<b>4</b> Income from partnerships and fiduciaries .....	<b>4</b> 9999999999999
	<b>5</b> Capital gains (losses) .....	<b>5</b> 9999999999999
	<b>6</b> Ordinary gains (losses) .....	<b>6</b> 9999999999999
<b>Expenses</b>	<b>7</b> Other income (attach statement) .....	<b>7</b> 9999999999999
	<b>8</b> <b>Total income.</b> Add lines 1a, 1b, 2a, and 3 through 7 .....	<b>8</b> 9999999999999
	<b>9</b> Interest expense .....	<b>9</b> 9999999999999
	<b>10a</b> Foreign taxes (attach statement) .....	<b>10a</b> 9999999999999
	<b>b</b> State and local taxes .....	<b>10b</b> 9999999999999
	<b>11</b> Amortization and depreciation (depletion) .....	<b>11</b> 9999999999999
	<b>12</b> Trustee and advisor fees .....	<b>12</b> 9999999999999
	<b>13</b> Charitable contributions .....	<b>13</b> 9999999999999
	<b>14</b> Other expenses (attach statement) .....	<b>14</b> 9999999999999
	<b>15</b> <b>Total expenses.</b> Add lines 9 through 14 .....	<b>15</b> 9999999999999

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Trustee's (or U.S. owner's) signature

Title

Date

Form **3520-A** (Rev. 12-2023)

2024 Foreign Grantor Trust Beneficiary Statement

**Important:** Trustee (or U.S. owner if a substitute Form 3520-A) must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. Each U.S. beneficiary must attach a copy of its statement to its Form 3520.

8 Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion

of the foreign trust) is treated for U.S. tax principles as owned by another person. XXXXXXXXXXXXXXXXXXXX

9 Owner of the foreign trust is (check one):  Individual  Partnership  Corporation

Inder penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and

Under penalty of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXX

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Trustee's (or U.S. owner's) signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Form 3520-A (Rev. 12-2022)

Year Ending: XXXXXXXXX

XXXXXXXXXXXX

## Authorization of Agent

XX hereby expressly authorizes  
XX to act as its agent solely for purposes  
of sections 7602, 7603, and 7604 of the Internal Revenue Code with respect to any request to examine records or produce testimony related to  
proper treatment of amounts required to be taken into account under the rules of section 6048(b)(1)(A) or to any summons for such records or  
testimony. I certify that I have the authority to execute this authorization of agent to act on behalf of  
XX .

\_\_\_\_\_  
Signature of trustee  
(or other authorized person)

XX \_\_\_\_\_  
(title) \_\_\_\_\_  
XXXXXXX \_\_\_\_\_  
(date)

XXXXXXXXXXXXXX \_\_\_\_\_  
Your Name (type or print)

XXXXXXXXXXXXXX \_\_\_\_\_  
Identification Number (if any)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX  
XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
Address

XXX accepts this appointment to act as  
agent for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX for the above purpose. I  
certify that I have the authority to execute this authorization of agent to act on behalf of  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and agree to accept service of process  
for the above purposes.

\_\_\_\_\_  
Signature of agent

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX \_\_\_\_\_  
(title) \_\_\_\_\_  
XXXXXXX \_\_\_\_\_  
(date)

XXXXXXXXXXXXXX \_\_\_\_\_  
Your Name (type or print)

XXXXXXXXXXXXXX \_\_\_\_\_  
Identification Number (if any)

XXX XXXXX  
XXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
Address

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions .....

 Yes     No**Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)**

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f) .....	1	999999999999
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d) .....	2	999999999999
3	Enter the portion of line 2 allowed for 2024 .....	3	999999999999
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 .....	4	999999999999
	Check this box if the carryforward was changed or revised from the original reported amount .....		<input checked="" type="checkbox"/>
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025 .....	5	999999999999
6	Add lines 1, 3, 4, and 5 .....	6	999999999999

**Part II Figuring Credit Allowed After Limitations****Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7	Regular tax before credits:	7	999999999999
	• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.		
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return.		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.		
8	Alternative minimum tax:	8	999999999999
	• Individuals. Enter the amount from Form 6251, line 11.		
	• Corporations. Enter the amount from Form 4626, Part II, line 13.		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		
9	Add lines 7 and 8 .....	9	999999999999
10a	Foreign tax credit .....	10a	999999999999
b	Certain allowable credits (see instructions) .....	10b	999999999999
c	Add lines 10a and 10b .....	10c	999999999999
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 .....	11	999999999999
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- .....	12	999999999999
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions .....	13	999999999999
14	Tentative minimum tax:	14	999999999999
	• Individuals. Enter the amount from Form 6251, line 9.		
	• Corporations. Enter -0-.		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.		
15	Enter the greater of line 13 or line 14 .....	15	999999999999
16	Subtract line 15 from line 11. If zero or less, enter -0- .....	16	999999999999
17	Enter the <b>smaller</b> of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) .....	17	999999999999
	<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2024)

**Part II Figuring Credit Allowed After Limitations (continued)****Section B—Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed**

**Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18 Multiply line 14 by 75% (0.75). See instructions .....	18	999999999999
19 Enter the greater of line 13 or line 18 .....	19	999999999999
20 Subtract line 19 from line 11. If zero or less, enter -0- .....	20	999999999999
21 Subtract line 17 from line 20. If zero or less, enter -0- .....	21	999999999999
22 Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f) .....	22	999999999999
23 Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) .....	23	999999999999
24 Enter the applicable passive activity credit allowed for 2024. See instructions .....	24	999999999999
25 Add lines 22 and 24 .....	25	999999999999
26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	999999999999

**Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)**

27 Subtract line 13 from line 11. If zero or less, enter -0- .....	27	999999999999
28 Add lines 17 and 26 .....	28	999999999999
29 Subtract line 28 from line 27. If zero or less, enter -0- .....	29	999999999999
30 Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions .....	30	999999999999
31 Reserved .....	31	
32 Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions .....	32	999999999999
33 Enter the applicable passive activity credits allowed for 2024. See instructions .....	33	999999999999
34 Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions .....	34	999999999999
Check this box if the carryforward was changed or revised from the original reported amount .....		<input checked="" type="checkbox"/>
35 Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions .....	35	999999999999
36 Add lines 30, 33, 34, and 35 .....	36	999999999999
37 Enter the <b>smaller</b> of line 29 or line 36. This is the amount allowed for specified credits .....	37	999999999999

**Section D—Credits Allowed After Limitations**

38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	999999999999
--	----	--------------

**Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.**

Current year credits from:	(a) No. of items	(b) Elective payment or transferor registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
1a Form 3468, Part II	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
b Form 7207	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
c Form 6765	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
d Form 3468, Part III	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
e Form 8826	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
f Form 8835, Part II	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	
g Form 7210	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
h Form 8820	999		XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	
i Form 8874	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
j Form 8881, Part I	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
k Form 8882	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
l Form 8864 (diesel)	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
m Form 8896	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
n Form 8906	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
o Form 3468, Part IV	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999	9999999999999	9999999999999	9999999999999
p Form 8908	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
q Form 7218, Part II	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
r Reserved										
s Form 8911, Part I	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
t Form 8830	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
u Form 7213, Part II	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
v Form 3468, Part V	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
w Form 8932	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
x Form 8933	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
y Form 8936, Part II	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
z Reserved										
aa Form 8936, Part V	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999	9999999999999	9999999999999	9999999999999
bb Form 8904	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
cc Form 7213, Part I	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
dd Form 8881, Part II	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
ee Form 8881, Part III	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
ff Form 8864, line 8	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
gg Form 7211, Part II	999	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
hh Reserved										
ii Reserved										
zz Other credits	999		XXXXXXXXXXXX	9999999999999	9999999999999		9999999999999		9999999999999	
2 Add lines 1a-1zz	999			9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Part III Current Year General Business Credits (GBCs) (see instructions).** If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

Current year credits from:	(a) No. of items	(b) Elective payment or transferor registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3 Form 8844	999	XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999	
4 Specified credits:										
a Form 3468, Part VI	999	XXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
b Form 5884	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
c Form 6478	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
d Form 8586	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
e Form 8835, Part II	999	XXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
f Form 8846	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
g Form 8900	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
h Form 8941	999	XXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
i Form 6765 (ESB)	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
j Form 8994	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
k Form 3468, Part VII	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
l Reserved										
m Reserved										
z Other specified credits	999		XXXXXXXXXX	999999999999	999999999999			999999999999		999999999999
5 Add lines 4a-4z				999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
6 Add lines 2, 3, and 5	999			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

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Part IV Carryovers of General Business Credits (GBCs) (see instructions)			Carryover						
Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amounts of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
1a Form 3468, Part II	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
b Form 7207	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
c Form 6765	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
d Form 3468, Part III	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
e Form 8826	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
f Form 8835, Part II	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
g Form 7210	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
h Form 8820	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
i Form 8874	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
j Form 8881, Part I	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
k Form 8882	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
l Form 8864	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
m Form 8896	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
n Form 8906	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
o Form 3468, Part IV	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
p Form 8908	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
q Reserved									
r Reserved									
s Form 8911	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
t Form 8830	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
u Form 7213, Part II	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
v Form 3468, Part V	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
w Form 8932	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
x Form 8933	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
y Form 8936, Part II	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
z Reserved									
aa Form 8936, Part V	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
bb Form 8904	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
cc Form 7213, Part I	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
dd Form 8881, Part II	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
ee Form 8881, Part III	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
ff Form 8864	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
gg Reserved									
hh Reserved									
ii Reserved									
jj Reserved									
zz Other	999	XXXXXXXX	XXXXXXXXXX	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

<b>Part IV</b> Carryovers of General Business Credits (GBCs) (see instructions) (continued)			Carryover						
Credits carried over to tax year 2024  <b>Note:</b> Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amounts of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
2a Form 5884-A	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
b Form 8586 (pre-2008)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
c Form 8845	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
d Form 8907	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
e Form 8909	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
f Form 8923	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
g Form 8834	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
h Form 8931	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
i Form 1065-B	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
j Form 5884 (pre-2007)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
k Form 6478 (pre-2005)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
l Form 8846 (pre-2007)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
m Form 8900 (pre-2008)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
n Trans-Alaska pipeline liability	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
o Form 5884-A, Section A	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
p Form 5884-A, Section B	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
q Form 5884-A, Section A	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
r Form 5884-A, Section B	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
s Form 5884-B	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
t Form 8847	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
u Form 8861	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
v Form 8884	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
w Form 8942	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
x Form 8910	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
y Reserved									
z Reserved									
zz Other credits (see instr.)	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
3 Form 8844	999	XXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

<b>Part IV</b>			<b>Carryovers of General Business Credits (GBCs) (see instructions) (continued)</b>								
			<b>Carryover</b>								
Credits carried over to tax year 2024	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	<b>Subject to the passive activity limits</b>		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)		
				(d) <b>Before</b> the passive activity limitations	(e) <b>After</b> the passive activity limitations						
<b>4 Specified credits:</b>											
a Form 3468, Part VI	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
b Form 5884	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
c Form 6478	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
d Form 8586 (post-2007)	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
e Form 8835	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
f Form 8846	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
g Form 8900	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
h Form 8941	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
i Form 6765 ESB credit	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
j Form 8994	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
k Form 3468, Part VII (post-2007)	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
l Reserved											
m Reserved				XXXXXXXXXX	XXXXXXXXXX						
y ESBC (see instr.)	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
z Other specified credits	999	XXXXXXX	XXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
<b>5 Add lines 4a-4z</b>				99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
<b>6 Add lines 1a through 2zz</b>				99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		
<b>7 Add lines 3, 5, and 6</b>				99999999999	99999999999	99999999999	99999999999	99999999999	99999999999		

Form **3800** (2024)

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.		Credits subject to the passive activity limit						Not subject to the limit							
(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Before applying limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold						
		(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased									
1	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
2	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
3	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
4	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
5	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
6	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
7	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
8	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
9	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
10	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
11	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
12	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
13	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
14	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
15	XXX XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	9999999999999	(999999999999 )	999999999999	999999999999	999999999999	(999999999999 )						
(f)(2) Purchased transfer election credits not subject to passive activity limit		(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)		(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election		(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)		(i)(1) Amount of column (h)(2) applied against tax in Part II		(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II		(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)		(k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2)	
1	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
2	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
3	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
4	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
5	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
6	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
7	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
8	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
9	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
10	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
11	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
12	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
13	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
14	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	
15	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	

**Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)**

(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Carryover				(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2025. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)		
			Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II				
			(d) Before the passive activity limitations	(e) After the passive activity limitations						
1	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
2	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
3	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
4	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
5	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
6	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
7	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
8	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
9	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
10	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
11	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
12	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
13	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
14	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
15	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
16	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
17	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
18	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
19	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
20	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
21	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
22	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
23	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
24	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
25	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
26	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
27	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
28	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
29	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
30	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
31	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
32	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
33	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
34	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		
35	XXX	XXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999		

## Moving Expenses

OMB No. 1545-0074

2024

Attachment Sequence No. 170

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Before you begin:** You can deduct moving expenses only if you are a **Member of the Armed Forces** on active duty and, due to a military order, you, your spouse, or your dependents move because of a permanent change of station.

Check here to certify that you meet these requirements. See the instructions

XXXXXXXXXXXXXX 

1	Transportation and storage of household goods and personal effects (see instructions)	1	999999999999
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	999999999999
3	Add lines 1 and 2	3	999999999999
4	Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	999999999999
5	Is line 3 <b>more than</b> line 4?	5	999999999999

**No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, 1040-SR, 1040-NR, line 1h.

**Yes.** Subtract line 4 from line 3. Enter the result here and on Schedule 1 (Form 1040), line 14. This is your **moving expense deduction**

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

Form 3903 (2024)

## Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2024

Attachment  
Sequence No. 79Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.  
Complete and attach the Statement Supporting Fuel Tax Credit (FTC) Computation-1  
to your return (see instructions).

Name (as shown on your income tax return)

Taxpayer identification number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Caution:**

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

**1 Nontaxable Use of Gasoline****Note:** CRN is the credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use		\$ .183	99999999		
b Use on a farm for farming purposes		.183	99999999	u	362
c Other nontaxable use (see <b>Caution</b> above line 1)	XX	.183	99999999		
d Exported		.184	99999999	999999999999	411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		\$ .15	99999999	\$ 999999999999	354
b Other nontaxable use (see <b>Caution</b> above line 1)	XX	.193	99999999	999999999999	324
c Exported		.194	99999999	999999999999	412
d LUST tax on aviation fuels used in foreign trade		.001	99999999	999999999999	433

**3 Nontaxable Use of Undyed Diesel Fuel****You certify the following.** The diesel fuel did not contain visible evidence of dye.

XXXXXXXXXXXX

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here 

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use	XX	\$ .243	99999999		
b Use on a farm for farming purposes		.243	99999999	u \$ 999999999999	360
c Use in trains		.243	99999999	999999999999	353
d Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17	99999999	999999999999	350
e Exported		.244	99999999	999999999999	413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)****You certify the following.** The kerosene did not contain visible evidence of dye.

XXXXXXXXXXXX

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here 

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244	XX	\$ .243	99999999		
b Use on a farm for farming purposes		.243	99999999	u \$ 999999999999	346
c Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17	99999999	999999999999	347
d Exported		.244	99999999	999999999999	414
e Nontaxable use taxed at \$.044	XX	.043	99999999	999999999999	377
f Nontaxable use taxed at \$.219	XX	.218	99999999	999999999999	369

For Paperwork Reduction Act Notice, see the separate instructions.

Form 4136 (2024)

**5 Kerosene Used in Aviation**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$ .200	99999999	\$ 999999999999	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175	99999999	999999999999	355
c Nontaxable use (other than use by state or local government) taxed at \$.244	XX	.243	99999999	999999999999	346
d Nontaxable use (other than use by state or local government) taxed at \$.219	XX	.218	99999999	999999999999	369
e LUST tax on aviation fuels used in foreign trade		.001	99999999	999999999999	433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**Registration No. XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$ .243	99999999	\$ 999999999999	360
b Use in certain intercity and local buses	.17	99999999	999999999999	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene  
(Other Than Kerosene for Use in Aviation)**Registration No. XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$ .243	99999999	\$ 999999999999	346
b Sales from a blocked pump	.243	99999999	999999999999	346
c Use in certain intercity and local buses	.17	99999999	999999999999	347

**8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation**Registration No. XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$ .175	99999999	\$ 999999999999	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200	99999999	999999999999	417
c Nonexempt use in noncommercial aviation		.025	99999999	999999999999	418
d Other nontaxable uses taxed at \$.244	XXX	.243	99999999	999999999999	346
e Other nontaxable uses taxed at \$.219	XXX	.218	99999999	999999999999	369
f LUST tax on aviation fuels used in foreign trade		.001	99999999	999999999999	433

<b>9 Reserved for future use</b>	<b>Registration No.</b> <u>XXXXXXXXXXXXXX</u>			
	<b>(b) Rate</b>	<b>(c) Gallons of alcohol</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Reserved for future use		999999999	\$ 999999999999	
b Reserved for future use		999999999	999999999999	

**10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit**

If you haven't attached the appropriate certificates and, if applicable, appropriate reseller statements, **STOP**; you're not eligible to make Form 4136 claims.

**You certify the following.**

**For all claims.** You've attached the appropriate certificates and, if applicable, appropriate reseller statements. You have no reason to believe that the information in the certificate or statement is false.

**Biodiesel or renewable diesel mixtures.** You produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS.

**Sustainable aviation fuel (SAF) mixtures.** You produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by you in the United States, such mixture was used by you (or sold by you for use) in an aircraft, such sale or use was in the ordinary course of your trade or business, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. See the instructions for additional information and requirements.

	<b>(b) Rate</b>	<b>(c) Number of gallons sold or used</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Biodiesel (other than agri-biodiesel) mixtures	\$ 1.00	999999999	\$ 999999999999	388
b Agri-biodiesel mixtures	1.00	999999999	999999999999	390
c Renewable diesel mixtures	1.00	999999999	999999999999	307
d Sustainable aviation fuel mixtures (see instructions)	XXXX	999999999	999999999999	440

**11 Nontaxable Use of Alternative Fuel**

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	<b>(a) Type of use</b>	<b>(b) Rate</b>	<b>(c) Gallons, or gasoline or diesel gallon equivalents</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Liquefied petroleum gas (LPG) (see instructions)	XXX	XX	\$ XXXX	999999999	\$ 999999999999
b "P Series" fuels	XXX	XX	XXXX	999999999	999999999999
c Compressed natural gas (CNG) (see instructions)	XXX	XX	XXXX	999999999	999999999999
d Liquefied hydrogen	XXX	XX	XXXX	999999999	999999999999
e Fischer-Tropsch process liquid fuel from coal (including peat)	XXX	XX	XXXX	999999999	999999999999
f Liquid fuel derived from biomass	XXX	XX	XXXX	999999999	999999999999
g Liquefied natural gas (LNG) (see instructions)	XXX	XX	XXXX	999999999	999999999999
h Liquefied gas derived from biomass	XXX	XX	XXXX	999999999	999999999999

**12 Alternative Fuel Credit****Registration No.** XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	<b>(b) Rate</b>	<b>(c) Gallons, or gasoline or diesel gallon equivalents</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Liquefied petroleum gas (LPG) (see instructions)	\$ .50	99999999	\$ 999999999999	426
b "P Series" fuels	.50	99999999	999999999999	427
c Compressed natural gas (CNG) (see instructions)	.50	99999999	999999999999	428
d Reserved for future use				
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50	99999999	999999999999	430
f Liquid fuel derived from biomass	.50	99999999	999999999999	431
g Liquefied natural gas (LNG) (see instructions)	.50	99999999	999999999999	432
h Liquefied gas derived from biomass	.50	99999999	999999999999	436
i Compressed gas derived from biomass	.50	99999999	999999999999	437

**13 Registered Credit Card Issuers****Registration No.** XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	<b>(b) Rate</b>	<b>(c) Gallons</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Diesel fuel sold for the exclusive use of a state or local government	\$ .243	99999999	\$ 999999999999	360
b Kerosene sold for the exclusive use of a state or local government	.243	99999999	999999999999	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219				
XXXXXXXXXXXXXXXXXX	XXXX	99999999	999999999999	369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	<b>(a) Type of use</b>	<b>(b) Rate</b>	<b>(c) Gallons</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Nontaxable use	XXX	XXX	\$ XXXX	99999999	\$ 999999999999
b Exported			.198	99999999	999999999999

**15 Diesel-Water Fuel Emulsion Blending** XXXXXXXXXXXXXXXXXX **Registration No.** XXXXXXXXXXXX

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	<b>(b) Rate</b>	<b>(c) Gallons</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
Blender credit	\$ .046	99999999	\$ 999999999999	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	<b>(b) Rate</b>	<b>(c) Gallons</b>	<b>(d) Amount of credit</b>	<b>(e) CRN</b>
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ .001	99999999	\$ 999999999999	415
b Exported dyed kerosene	.001	99999999	999999999999	416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns .....

17 \$ 999999999999

Form **4136** (2024)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**STOP!** You must have owned or operated a business and conducted a qualifying business activity to be eligible for the fuel tax credit.

**REMINDER!** The person(s) signing the return with which this statement is filed are declaring, under penalty of perjury, that the return and accompanying schedules and statements are true, correct, and complete to the best of the signer's knowledge and belief.

**Who should complete this statement:** Complete this statement if you're claiming nontaxable use of gasoline, nontaxable use of aviation gasoline, nontaxable use of undyed diesel fuel, or nontaxable use of undyed kerosene and attach it to your return with Form 4136. Nontaxable use **DOESN'T** include gasoline purchased at the pump for personal use.

**CAUTION!** Failure to complete and attach this statement to your return could result in delays to the processing of your return.

#### Part I: Business information for Nontaxable Use

Check this box if you have multiple businesses

If you have multiple businesses, provide the following for the business for which most of the fuel was claimed.

Business name (if applicable) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Business employer ID number (EIN) XXXXXXXXXXXXXX

If your fuel use for the year was on a farm for farming purposes or off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) provide the following information on the equipment in which the fuel was used.

Make: XXXXXXXXXXXXXXXXXXXXXX Model: XXXXXXXXXXXXXXXXXXXXXX Year: XXXX

Type of the equipment (for example: car, tractor, plane): XXXXXXXXXXXXXXXXXXXXXX

#### Part II: Estimate of Nationwide Average Fuel Costs and Statement of Actual Fuel Costs

The IRS uses an average cost per gallon to estimate the fuel costs you paid during the year for permitted farming purposes or off-highway business use. Complete the following chart to calculate the IRS-estimated costs based on the gallons of fuel you claimed on your Form 4136. The IRS-estimated average costs should be comparable to your actual fuel costs shown in column (d). The amounts in your columns (b) and (c) should both be a relatively small percentage of your total gross receipts for the activity using the fuel. The IRS may ask you later for proof, such as receipts, of the actual costs you paid for each fuel type. Don't include any receipts or explanation with your tax return. Instead, maintain them with your books and records for your tax return.

Fuel type	(a) IRS-estimated nationwide average cost per gallon	(b) Qualified gallons from your Form 4136	(c) IRS-estimated average cost (multiply average cost by number of gallons; col (a) X (b))	(d) Enter your actual fuel costs from your records
Gasoline	3.14	99999999	999999999999	999999999999
Aviation gasoline	6.60	99999999	999999999999	999999999999
Undyed diesel fuel	3.55	99999999	999999999999	999999999999
Undyed kerosene (other than kerosene used in aviation)	4.30	99999999	999999999999	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

# Social Security and Medicare Tax on Unreported Tip Income

OMB No. 1545-0074

2024

Attachment  
Sequence No. 24Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form4137](http://www.irs.gov/Form4137) for the latest information.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

**Social security number**  
XXXXXXXXXXXX

1	(a) Name of employer to whom you were required to but didn't report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	99999999	99999999
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	99999999	99999999
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	99999999	99999999
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	99999999	99999999
E	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	99999999	99999999
2	Total cash and charge tips you <b>received</b> in 2024. Add the amounts from line 1, column (c) .....	2	999999999999	
3	Total cash and charge tips you <b>reported</b> to your employer(s) in 2024. Add the amounts from line 1, column (d) .....	3	999999999999	
4	Subtract line 3 from line 2. Include as income on Form 1040, 1040-SR, or 1040-NR, line 1c. (See <i>Allocated tips</i> in the instructions.) .....	4	999999999999	
5	Cash and charge tips you received but didn't report to your employer because the total was less than \$20 in a calendar month (see instructions) .....	5	999999999999	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4 .....	6	999999999999	
7	Maximum amount of wages (including tips) subject to social security tax .....	7	999999999999	
8	Total social security wages and social security tips (total of your Form(s) W-2, boxes 3 and 7) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions) .....	8	999999999999	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- .....	9	999999999999	
10	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions .....	10	999999999999	
11	Multiply line 10 by 0.062 (social security tax rate) .....	11	999999999999	
12	Multiply line 6 by 0.0145 (Medicare tax rate) .....	12	999999999999	
13	Add lines 11 and 12. Include as tax on Schedule 2 (Form 1040), line 5, or Form 1040-SS, Part I, line 6. (See instructions there.) .....	13	999999999999	

**4255**

Form (Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Certain Credit Recapture, Excessive Payments, and Penalties**

OMB No. 1545-0166

Attach to your tax return.

Go to [www.irs.gov/Form4255](http://www.irs.gov/Form4255) for instructions and the latest information.Attachment  
Sequence No. **172**

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Summary.** Complete the rest of Form 4255 as applicable before completing this part. See instructions.

<b>Prior year(s) credit from:</b>	<b>Amounts from prior year(s) returns</b>						<b>Recapture</b>			
	<b>(a)</b> Credit claimed in prior year(s) (as adjusted, if applicable)	<b>(b)</b> Gross elective payment election (EPE) amount portion of column (a)	<b>(c)</b> Gross EPE amount in column (b) applied against regular tax (section 38(c) limit)	<b>(d)</b> Net EPE amount. Subtract column (c) from column (b)	<b>(e)</b> Non-EPE credit (excess of column (a) over column (b)) that was applied against regular tax	<b>(f)</b> Carryover. Subtract the sum of columns (b) and (e) from column (a)	<b>(g)</b> Recapture percentage. Enter "N/A" if more than one recapture event on one line	<b>(h)</b> Amount of column (a) recaptured, including reduction of carryover. See instructions for basis increase	<b>(i)</b> Portion of column (h) reducing credit carryover in column (f)	<b>(j)</b> Portion of column (h) recapturing non-EPE credit applied against regular tax in column (e)
<b>1a</b> Form 7207	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>b</b> Form 3468, Part III	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>c</b> Form 7210	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>d</b> Form 3468, Part IV	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>e</b> Form 7218*	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>f</b> Form 7213, Part II*	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>g</b> Form 3468, Part V*	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>h</b> Form 8936, Part V	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>i</b> Form 7211**	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>j</b> Form 3468, Part VI	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>k</b> Form 8835	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999			
<b>z</b> Other line 1 tax	XXXXXX 999999999999				999999999999	999999999999	XXXXXX	999999999999		
<b>2a</b> Form 8933	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>b</b> Form 8911, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXX	999999999999	999999999999
<b>z</b> Other line 2 tax	XXXXXX 999999999999				999999999999	999999999999	XXXXXX	999999999999		
<b>3</b> Total each column	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999		999999999999	999999999999

\* Only applicable for Forms 4255 filed for tax years beginning after January 1, 2025.

\*\* See instructions for prevailing wage and/or apprenticeship penalties reported on line 1i.

**Part I Summary.** Complete the rest of Form 4255 as applicable before completing this part. See instructions. (continued)

Prior year(s) credit from:	Recapture		Excessive Payments (EPs) and Penalties					Total by Type		
	(k) Portion of column (h) recapturing EPE applied against regular tax from column (c)	(l) Portion of column (h) recapturing net EPE credit from column (d)	(m) Section 6418 (g)(2) excessive credit transfer or 6418(g)(3) recapture	(n) If you owe an EP related to a Gross EPE in column (b), enter the net EPE portion	(o) If you owe an EP, enter the portion of the EP not in column (n), plus any 20% EP you owe	(p) Prevailing Wage and/or Apprenticeship penalty amounts	(q) Tax that can be reduced by nonrefundable credits	(r) Tax that cannot be reduced by nonrefundable credits	(s) Net EPE repaid. Add columns (l) and (n)	(t) Enter any 20% EP in column (o) plus any amounts from column (p) related to a column (b) Gross EPE
1a Form 7207			999999999999	999999999999	999999999999		999999999999	999999999999	999999999999	999999999999
b Form 3468, Part III	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
c Form 7210			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
d Form 3468, Part IV	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
e Form 7218*			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
f Form 7213, Part II*			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
g Form 3468, Part V*	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
h Form 8936, Part V	999999999999	999999999999	999999999999	999999999999			999999999999	999999999999	999999999999	
i Form 7211**			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
j Form 3468, Part VI	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
k Form 8835			999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
z Other line 1 tax									999999999999	
2a Form 8933	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999		999999999999	999999999999
b Form 8911, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999		999999999999	999999999999
z Other line 2 tax							999999999999			
3 Total each column		999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

\* Only applicable for Forms 4255 filed for tax years beginning after January 1, 2025.

\*\* See instructions for prevailing wage and/or apprenticeship penalties reported on line 1i.

**Part II Recapture Calculation****Section A – Properties**

Enter the type of property and general business credit for which you are completing Sections B, C, and D. If recapturing the investment credit, also state the specific credit (rehabilitation, energy (if energy property, also show type)), qualified advanced coal project, qualified gasification project, qualified advanced energy project, advanced manufacturing investment property, qualified clean electricity facility, or rehabilitation property (if rehabilitation property, also show type of building).

A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**Section B – Original Credit**

These columns relate to the properties A through D described above.

	Properties			
	A	B	C	D
1	999999	999999	999999	999999
2	999999999999	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999	999999999999
5	999999999999	999999999999	999999999999	999999999999
6	999999999999	999999999999	999999999999	999999999999

**Section C – Recapture From Increase in Nonqualified Nonrecourse Financing (see instructions)**

7	999999999999	999999999999	999999999999	999999999999
8	999999999999	999999999999	999999999999	999999999999
9	999999999999	999999999999	999999999999	999999999999

**Section D – Recapture From Disposition of Property or Cessation of Use as Qualified Credit Property (see instructions)**

10	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
11	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
12	99	99	99	99
13	999999999999	999999999999	999999999999	999999999999
14	999999999999	999999999999	999999999999	999999999999
15	999999	999999	999999	999999
16	999999999999	999999999999	999999999999	999999999999
17	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

# Collection Information Statement for Wage Earners and Self-Employed Individuals

**Wage Earners** Complete Sections 1, 2, 3, 4, and 5 including the signature line on page 4. Answer all questions or write N/A if the question is not applicable.

Self-Employed Individuals Complete Sections 1, 3, 4, 5, 6 and 7 and the signature line on page 4. Answer all questions or write N/A if the question is not applicable.

For Additional Information, refer to Publication 1854, "How To Prepare a Collection Information Statement."

Include attachments if additional space is needed to respond completely to any question.

XXXXXXXXXXXXXXXXXXXX

## Section 1: Personal Information

1a Full Name of Taxpayer and Spouse (if applicable) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2c Provide information on all other persons in household or claimed as dependents		
		Name	Age	Relationship
		XXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXX
1b Address (street, city, state, ZIP code and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX		3a Do you or your spouse have any outside business interests? Include any interest in an LLC, LLP, corporation, partnership, etc. <input checked="" type="checkbox"/> Yes (percentage of ownership) 999 % <input type="checkbox"/> No Title XXXXXXXXXXXXXXXXXXXXXXXXX		
1c County of Residence XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		1d Home Phone XXXXXXXXXXXXXX	3b Business name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
1e Cell Phone XXXXXXXXXX		1f Work Phone XXXXXXXXXX	3c Type of business (select one) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Other XXXXXXXXXX	
2a Marital Status: <input checked="" type="checkbox"/> Married <input type="checkbox"/> Unmarried (Single, Divorced, Widowed)				
2b Taxpayer	SSN or ITIN XXXXXXXXXXXX	Date of Birth (mmddyyyy) XXXXXXXXXX		
	Spouse XXXXXXXXXXXX	XXXXXXXXXX		

## Section 2: Employment Information for Wage Earners

If you or your spouse have self-employment income instead of, or in addition to wage income, complete Business Information in Sections 6 and 7.

Taxpayer		Spouse		
4a Taxpayer's Employer Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		5a Spouse's Employer Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
4b Address (street, city, state, ZIP code and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX		5b Address (street, city, state, ZIP code and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX		
4c Work Telephone Number XXXXXXXXXXXX	4d Does employer allow contact at work <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5c Work Telephone Number XXXXXXXXXXXXXX	5d Does employer allow contact at work <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4e How long with this employer 99 (years)   99 (months)	4f Occupation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5e How long with this employer 99 (years)   99 (months)	5f Occupation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4g Number claimed as a dependent on your Form 1040 XXXXXXXXXXXX	4h Pay Period: <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Other	5g Number claimed as a dependent on your Form 1040 XXXXXXXXXX	5h Pay Period: <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Other	

## Section 3: Other Financial Information (Attach copies of applicable documentation)

6 Are you a party to a lawsuit (If yes, answer the following)				
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<input checked="" type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Represented by XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Docket/Case No. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Amount of Suit \$ 99999999999	Possible Completion Date (mmddyyyy) XXXXXXXXXX		Subject of Suit XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
7 Have you ever filed bankruptcy (If yes, answer the following)				
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
Date Filed (mmddyyyy) XXXXXXXXXX	Date Dismissed (mmddyyyy) XXXXXXXXXX	Date Discharged (mmddyyyy) XXXXXXXXXX	Petition No. XXXXXXXXXXXXXXXXXXXXXX	Location Filed XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8 In the past 10 years, have you lived outside of the U.S. for 6 months or longer (If yes, answer the following)				
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
Dates lived abroad: from (mmddyyyy) XXXXXXXXXX		To (mmddyyyy) XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
9a Are you the beneficiary of a trust, estate, or life insurance policy including those located in foreign countries or jurisdictions (If yes, answer the following)				
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
Place where recorded: XXXXXXXXXXXXXXXXXXXXXXXXX			EIN: XXXXXXXXXX	
Name of the trust, estate, or policy XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Anticipated amount to be received \$ 99999999999	When will the amount be received XXXXXXXXXXXXXXXXXXXXXX
9b Are you a trustee, fiduciary, or contributor of a trust				
Name of the trust: XXXXXXXXXXXXXXXXXXXXXXXXX			EIN: XXXXXXXXXX	
10 Do you have a safe deposit box (business or personal) including those located in foreign countries or jurisdictions (If yes, answer the following)				
Location (Name, address and box number(s)) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Contents XXXXXXXXXXXXXXXXXXXXXX	Value \$ 99999999999
11 In the past 10 years, have you transferred any assets with a fair market value of more than \$10,000 including real property, for less than their full value (If yes, answer the following)				
List Asset(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Value at Time of Transfer \$ 99999999999	Date Transferred (mmddyyyy) XXXXXXXXXX	To Whom or Where was it Transferred XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Section 4: Personal Asset Information for all Individuals (Foreign and Domestic). Include assets located in foreign countries or jurisdictions and add attachment(s) if additional space is needed to respond

<b>12 CASH ON HAND</b> Include cash that is not in a bank	<b>Total Cash on Hand</b>	\$ 999999999999
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**PERSONAL BANK ACCOUNTS** Include all checking, online and mobile (e.g., PayPal etc.) accounts, money market accounts, savings accounts, and stored value cards (e.g., payroll cards, government benefit cards, etc.).

Type of Account	Full Name & Address (Street, City, State, ZIP code and Country) of Bank, Savings & Loan, Credit Union, or Financial Institution	Account Number	Account Balance As of XXXXXX mmddyyyy
<b>13a</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
<b>13b</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
<b>13c Total Cash (Add lines 13a, 13b, and amounts from any attachments)</b>	XXXXXXXXXXXXXXXXXXXX		\$ 999999999999

**INVESTMENTS** Include stocks, bonds, mutual funds, stock options, certificates of deposit, and retirement assets such as IRAs, Keogh, 401(k) plans and commodities (e.g., gold, silver, copper, etc.). Include all corporations, partnerships, limited liability companies, or other business entities in which you are an officer, director, owner, member, or otherwise have a financial interest.

Type of Investment or Financial Interest	Full Name & Address (Street, City, State, ZIP code and Country) of Company	Current Value	Loan Balance (if applicable) As of XXXXXX mmddyyyy	Equity Value minus Loan
<b>14a</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Phone XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999
<b>14b</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Phone XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999

**DIGITAL ASSETS** List all digital assets such as virtual currency (cryptocurrency), non-fungible token (NFT), and smart contracts you own or in which you have a financial interest (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.) If applicable, attach a statement with each virtual currency's public key.

<b>14c</b> List the name(s) of individuals who have access to the private key(s) and/or digital wallets	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Type of Digital Asset	Name of Digital Asset such as Virtual Currency Wallet, Exchange or Digital Currency Exchange (DCE)	Email Address Used to Set-up With the Digital Assets such as Virtual Currency Exchange (DCE)	Location(s) of Digital Assets (Mobile Wallet, Online, and/or External Hardware storage)	Digital Asset Amount and Value in US dollars as of today (e.g., 1 Bitcoin \$38,000.00 USD)
<b>14d</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
<b>14e</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999

<b>14f Total Equity (Add lines 14a, 14b, 14d and 14e. Also, include any amounts from any attachments to your total equity)</b>	XXXXXXXXXXXXXXXXXXXX		\$ 999999999999
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**AVAILABLE CREDIT** Include all lines of credit and bank issued credit cards.

	Full Name & Address (Street, City, State, ZIP code, and Country) of Credit Institution	Credit Limit	Amount Owed As of XXXXXX mmddyyyy	Available Credit As of XXXXXX mmddyyyy
<b>15a</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Acct. No XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999
<b>15b</b> XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Acct. No XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999
<b>15c Total Available Credit (Add lines 15a, 15b and amounts from any attachments)</b>	XXXXXXXXXXXXXXXXXXXX		\$ 999999999999	

**16a LIFE INSURANCE** Do you own or have any interest in any life insurance policies with cash value

Yes  No If yes, complete blocks 16b through 16f for each policy.

<b>16b</b> Name and Address of Insurance Company(ies):	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
<b>16c Policy Number(s)</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
<b>16d Owner of Policy</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
<b>16e Current Cash Value</b>	\$ 999999999999	\$ 999999999999	\$ 999999999999
<b>16f Outstanding Loan Balance</b>	\$ 999999999999	\$ 999999999999	\$ 999999999999
<b>16g Total Available Cash (Subtract amounts on line 16f from line 16e and include amounts from any attachments)</b>	XXXXXXXXXXXX		\$ 999999999999

**Section 4: Personal Asset Information for all Individuals (Foreign and Domestic) (Continued)****REAL PROPERTY** Include all real property owned or being purchased

		Purchase Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	<b>Equity</b> FMV Minus Loan
<b>17a</b>	<b>Property Description</b> XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999

Location (street, city, state, ZIP code, county and country)  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Lender/Contract Holder Name, Address (street, city, state, ZIP code), and Phone  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
Phone XXXXXXXXXXXX

<b>17b</b>	<b>Property Description</b> XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999
------------	---	------------	-----------------	-----------------	-----------------	------------	-----------------

Location (street, city, state, ZIP code, county and country)  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Lender/Contract Holder Name, Address (street, city, state, ZIP code), and Phone  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
Phone XXXXXXXXXXXX

<b>17c</b>	<b>Total Equity</b> (Add lines 17a, 17b and amounts from any attachments)	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
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**PERSONAL VEHICLES LEASED AND PURCHASED** Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, etc.

<b>Description</b> (Year, Mileage, Make/Model, Tag Number, Vehicle Identification Number)		Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	<b>Equity</b> FMV Minus Loan
<b>18a</b>	Year XXXX	Make/Model XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX \$ 999999999999

Mileage  
99999999 License/Tag Number  
XXXXXXX  
Vehicle Identification Number  
XXXXXXXXXXXXXXXXXX

<b>18b</b>	Year XXXX	Make/Model XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX \$ 999999999999
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Mileage  
99999999 License/Tag Number  
XXXXXXX  
Vehicle Identification Number  
XXXXXXXXXXXXXXXXXX

<b>18c</b>	<b>Total Equity</b> (Add lines 18a, 18b and amounts from any attachments)	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
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**PERSONAL ASSETS** Include all furniture, personal effects, artwork, jewelry, collections (coins, guns, etc.), antiques or other assets. Include intangible assets such as licenses, domain names, patents, copyrights, mining claims, etc.

		Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	<b>Equity</b> FMV Minus Loan
<b>19a</b>	<b>Property Description</b> XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999

Location (street, city, state, ZIP code, county and country)  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Lender/Lessor Name, Address (street, city, state, ZIP code), and Phone  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
Phone XXXXXXXXXXXX

<b>19b</b>	<b>Property Description</b> XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999
------------	---	------------	-----------------	-----------------	-----------------	------------	-----------------

Location (street, city, state, ZIP code, county and country)  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Lender/Lessor Name, Address (street, city, state, ZIP code), and Phone  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
Phone XXXXXXXXXXXX

<b>19c</b>	<b>Total Equity</b> (Add lines 19a, 19b and amounts from any attachments)	XXXXXXXXXXXXXXXXXXXX	\$ 999999999999
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**If you are self-employed, sections 6 and 7 must be completed before continuing.**

**Section 5: Monthly Income and Expenses (Foreign and Domestic)**

Monthly Income/Expense Statement (For additional information, refer to Publication 1854.)

Total Income (Amounts reported in U.S. dollars)	Total Living Expenses (Amounts reported in U.S. dollars)		IRS USE ONLY
Source	Gross Monthly	Expense Items <sup>6</sup>	Actual Monthly
20 Wages (Taxpayer) <sup>1</sup>	\$ 999999999999	35 Food, Clothing and Misc. <sup>7</sup>	\$ 999999999999
21 Wages (Spouse) <sup>1</sup>	\$ 999999999999	36 Housing and Utilities <sup>8</sup>	\$ 999999999999
22 Interest - Dividends	\$ 999999999999	37 Vehicle Ownership Costs <sup>9</sup>	\$ 999999999999
23 Net Business Income <sup>2</sup>	\$ 999999999999	38 Vehicle Operating Costs <sup>10</sup>	\$ 999999999999
24 Net Rental Income <sup>3</sup>	\$ 999999999999	39 Public Transportation <sup>11</sup>	\$ 999999999999
25 Distributions (K-1, IRA, etc.) <sup>4</sup>	\$ 999999999999	40 Health Insurance	\$ 999999999999
26 Pension (Taxpayer)	\$ 999999999999	41 Out of Pocket Health Care Costs <sup>12</sup>	\$ 999999999999
27 Pension (Spouse)	\$ 999999999999	42 Court Ordered Payments	\$ 999999999999
28 Social Security (Taxpayer)	\$ 999999999999	43 Child/Dependent Care	\$ 999999999999
29 Social Security (Spouse)	\$ 999999999999	44 Life insurance	\$ 999999999999
30 Child Support	\$ 999999999999	45 Current year taxes (Income/FICA) <sup>13</sup>	\$ 999999999999
31 Alimony	\$ 999999999999	46 Secured Debts (Attach list) XXXXXXXX	\$ 999999999999
Other Income (Specify below) <sup>5</sup>		47 Delinquent State or Local Taxes	\$ 999999999999
32 XXXXXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999	48 Other Expenses (Attach list) XXXXXXXX	\$ 999999999999
33 XXXXXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999	49 Total Living Expenses (add lines 35-48)	\$ 999999999999
34 Total Income (add lines 20-33)	\$ 999999999999	50 Net difference (Line 34 minus 49)	\$ 999999999999

**1 Wages, salaries, pensions, and social security:** Enter gross monthly wages and/or salaries. Do not deduct tax withholding or allotments taken out of pay, such as insurance payments, credit union deductions, car payments, etc. To calculate the gross monthly wages and/or salaries:

If paid weekly - multiply weekly gross wages by 4.3. Example: \$425.89 x 4.3 = \$1,831.33

If paid biweekly (every 2 weeks) - multiply biweekly gross wages by 2.17. Example: \$972.45 x 2.17 = \$2,110.22

If paid semimonthly (twice each month) - multiply semimonthly gross wages by 2. Example: \$856.23 x 2 = \$1,712.46

**2 Net Income from Business:** Enter monthly net business income. This is the amount earned after ordinary and necessary monthly business expenses are paid. **This figure is the amount from page 6, line 89.** If the net business income is a loss, enter "0". Do not enter a negative number. If this amount is more or less than previous years, attach an explanation.

**3 Net Rental Income:** Enter monthly net rental income. This is the amount earned after ordinary and necessary monthly rental expenses are paid. Do not include deductions for depreciation or depletion. If the net rental income is a loss, enter "0". Do not enter a negative number.

**4 Distributions:** Enter the total distributions from partnerships and subchapter S corporations reported on Schedule K-1, and from limited liability companies reported on Form 1040, Schedule C, D or E. Enter total distributions from IRAs if not included under pension income.

**5 Other Income:** Include agricultural subsidies, unemployment compensation, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, AirBnB, VRBO) and income through digital platforms like an app or website (e.g., YouTube, TikTok), etc. Recurring capital gains from the sale of securities including cryptocurrency and non-fungible tokens.

**6 Expenses not generally allowed:** We generally do not allow tuition for private schools, public or private college expenses, charitable contributions, voluntary retirement contributions or payments on unsecured debts. However, we may allow the expenses if proven that they are necessary for the health and welfare of the individual or family or the production of income. See Publication 1854 for exceptions.

**7 Food, Clothing and Miscellaneous:** Total of food, clothing, housekeeping supplies, and personal care products for one month. The miscellaneous allowance is for expenses incurred that are not included in any other allowable living expense items. Examples are credit card payments, bank fees and charges, reading material, and school supplies.

**8 Housing and Utilities:** For principal residence: Total of rent or mortgage payment. Add the average monthly expenses for the following: property taxes, homeowner's or renter's insurance, maintenance, dues, fees, and utilities. Utilities include gas, electricity, water, fuel, oil, other fuels, trash collection, telephone, cell phone, cable television and internet services.

**9 Vehicle Ownership Costs:** Total of monthly lease or purchase/loan payments.

**10 Vehicle Operating Costs:** Total of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, and tolls for one month.

**11 Public Transportation:** Total of monthly fares for mass transit (e.g., bus, train, ferry, taxi, etc.)

**12 Out of Pocket Health Care Costs:** Monthly total of medical services, prescription drugs and medical supplies (e.g., eyeglasses, hearing aids, etc.)

**13 Current Year Taxes:** Include state and Federal taxes withheld from salary or wages, or paid as estimated taxes.

**Certification:** Under penalties of perjury, I declare that to the best of my knowledge and belief this statement of assets, liabilities, and other information is true, correct, and complete.

Taxpayer's Signature XXXXXXXXXXXXXXXXXXXXXX	Spouse's signature XXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXXXX
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After we review the completed Form 433-A, you may be asked to provide verification for the assets, encumbrances, income and expenses reported. Documentation may include previously filed income tax returns, pay statements, self-employment records, bank and investment statements, loan statements, bills or statements for recurring expenses, etc.

**IRS USE ONLY (Notes)**

**Sections 6 and 7 must be completed only if you are SELF-EMPLOYED.****Section 6: Business Information (Foreign and Domestic)**

51 Is the business a sole proprietorship ( <i>filing Schedule C</i> ) <input checked="" type="checkbox"/> Yes, Continue with Sections 6 and 7. <input type="checkbox"/> No, Complete Form 433-B. All other business entities, including limited liability companies, partnerships or corporations, must complete Form 433-B.			
52a Business Name & Address ( <i>if different than 1b</i> ) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX		52b Business Telephone Number XXXXXXXXXXXXXX	
53 Employer Identification Number XXXXXXXXXXXX	54 Type of Business XXXXXXXXXXXXXXXXXXXXXX	55 Is the business a Federal Contractor <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
56 Business Website (web address) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX		57 Total Number of Employees XXXXXX	58 Average Gross Monthly Payroll 999999999999
59 Frequency of Tax Deposits XXXXXXXXXXXXXXXXXXXXXX		60 Does the business engage in e-Commerce ( <i>Internet sales</i> ) If yes, complete lines 61a and 61b <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

PAYMENT PROCESSOR (e.g., PayPal, Authorize.net, Google Checkout, BitPay, Crypto.com, etc.) Include virtual currency wallet, exchange or digital currency exchange.

Name & Address (Street, City, State, ZIP code, and Country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Payment Processor Account Number XXXXXXXXXXXXXXXXXXXXXX
61a XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXX
61b XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX

**CREDIT CARDS ACCEPTED BY THE BUSINESS**

Credit Card	Merchant Account Number	Issuing Bank Name & Address (Street, City, State, ZIP code, and Country)	
62a XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	
62b XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	
62c XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	

63 BUSINESS CASH ON HAND	Include cash that is not in a bank.	Total Cash on Hand	\$ 999999999999
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BUSINESS BANK ACCOUNTS Include checking accounts, online and mobile (e.g., PayPal) accounts, money market accounts, savings accounts, and stored value cards (e.g. payroll cards, government benefit cards, etc.). Report Personal Accounts in Section 4.

Type of Account	Full name & Address (Street, City, State, ZIP code, and Country) of Bank, Savings & Loan, Credit Union or Financial Institution.	Account Number	Account Balance As of <u>XXXXXXXX</u> <u>mmddyyyy</u>
64a XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
64b XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
64c Total Cash in Banks (Add lines 64a, 64b and amounts from any attachments)		XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999

ACCOUNTS/NOTES RECEIVABLE Include e-payment accounts receivable and factoring companies, and any bartering or online auction accounts.

(List all contracts separately, including contracts awarded, but not started.) **Include Federal, state and local government grants and contracts.**

Accounts/Notes Receivable & Address (Street, City, State, ZIP code, and Country)	Status (e.g., age, factored, other)	Date Due (mmddyyyy)	Invoice Number or Government Grant or Contract Number	Amount Due
65a XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
65b XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
65c XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
65d XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
65e XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999
65f Total Outstanding Balance (Add lines 65a through 65e and amounts from any attachments)			XXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999

**BUSINESS ASSETS** Include all tools, books, machinery, equipment, inventory or other assets used in trade or business. Include a list and show the value of all intangible assets such as licenses, patents, domain names, copyrights, trademarks, mining claims, etc.

	Purchase/ Lease Date (mmddyyyy)	Current Fair Market Value (FMV)	Current Loan Balance	Amount of Monthly Payment	Date of Final Payment (mmddyyyy)	<b>Equity</b> FMV Minus Loan
<b>66a</b> Property Description XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999
Location (street, city, state, ZIP code, and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXX			Lender/Lessor/Landlord Name, Address (street, city, state, ZIP code), and Phone XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Phone XXXXXXXXXXXX			
<b>66b</b> Property Description XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	\$ 999999999999	\$ 999999999999	\$ 999999999999	XXXXXXXXXX	\$ 999999999999
Location (street, city, state, ZIP code, and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXX			Lender/Lessor/Landlord Name, Address (street, city, state, ZIP code), and Phone XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Phone XXXXXXXXXXXX			
<b>66c Total Equity</b> (Add lines 66a, 66b and amounts from any attachments)					XXXXXXXXXXXXXXXXXXXX	\$ 999999999999

## Section 7 should be completed only if you are SELF-EMPLOYED

### Section 7: Sole Proprietorship Information (lines 67 through 87 should reconcile with business Profit and Loss Statement)

Accounting Method Used:  Cash  Accrual

Use the prior 3, 6, 9 or 12 month period to determine your typical business income and expenses.

**Income and Expenses during the period** (mmddyyyy) XXXXXXXX to (mmddyyyy) XXXXXXXX

Provide a breakdown below of your average monthly income and expenses, based on the period of time used above.

Total Monthly Business Income (Amounts reported in U.S. dollars)	Total Monthly Business Expenses (Amounts reported in U.S. dollars) (Use attachments as needed)
Source	Gross Monthly
<b>67 Gross Receipts</b>	\$ 999999999999
<b>68 Gross Rental Income</b>	\$ 999999999999
<b>69 Interest</b>	\$ 999999999999
<b>70 Dividends</b>	\$ 999999999999
<b>71 Cash Receipts not included in lines 67-70</b>	\$ 999999999999
Other Income (Specify below)	
<b>72 XXXXXXXXXXXXXXXXXXXXXXXXX</b>	\$ 999999999999
<b>73 XXXXXXXXXXXXXXXXXXXXXXXXX</b>	\$ 999999999999
<b>74 XXXXXXXXXXXXXXXXXXXXXXXXX</b>	\$ 999999999999
<b>75 XXXXXXXXXXXXXXXXXXXXXXXXX</b>	\$ 999999999999
	<b>77 Materials Purchased</b> <sup>1</sup>
	<b>78 Inventory Purchased</b> <sup>2</sup>
	<b>79 Gross Wages &amp; Salaries</b>
	<b>80 Rent</b>
	<b>81 Supplies</b> <sup>3</sup>
	<b>82 Utilities/Telephone</b> <sup>4</sup>
	<b>83 Vehicle Gasoline/Oil</b>
	<b>84 Repairs &amp; Maintenance</b>
	<b>85 Insurance</b>
	<b>86 Current Taxes</b> <sup>5</sup>
	<b>87 Other Expenses, including installment payments (Specify) XXXXXXXXXXXXXXXXX</b>
<b>76 Total Income</b> (Add lines 67 through 75)	\$ 999999999999
	<b>88 Total Expenses</b> (Add lines 77 through 87)
	<b>89 Net Business Income</b> (Line 76 minus 88) <sup>6</sup>

Enter the monthly net income amount from line 89 on line 23, section 5. If line 89 is a loss, enter "0" on line 23, section 5.

Self-employed taxpayers must return to page 4 to sign the certification.

- 1 Materials Purchased:** Materials are items directly related to the production of a product or service.
- 2 Inventory Purchased:** Goods bought for resale.
- 3 Supplies:** Supplies are items used in the business that are consumed or used up within one year. This could be the cost of books, office supplies, professional equipment, etc.
- 4 Utilities/Telephone:** Utilities include gas, electricity, water, oil, other fuels, trash collection, telephone, cell phone and business internet.

- 5 Current Taxes:** Real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes.
- 6 Net Business Income:** Net profit from Form 1040, Schedule C may be used if duplicated deductions are eliminated (e.g., expenses for business use of home already included in housing and utility expenses on page 4). Deductions for depreciation and depletion on Schedule C are not cash expenses and must be added back to the net income figure. In addition, interest cannot be deducted if it is already included in any other installment payments allowed.

### IRS USE ONLY (Notes)

**Privacy Act:** The information requested on this Form is covered under Privacy Acts and Paperwork Reduction Notices which have already been provided to the taxpayer.

Department of the Treasury — Internal Revenue Service  
**Collection Information Statement for Wage Earners and Self-Employed Individuals**

**Use this form if you are**

- = An individual who owes income tax on a Form 1040, U.S. Individual Income Tax Return
- = An individual with a personal liability for Excise Tax
- = An individual responsible for a Trust Fund Recovery Penalty
- = An individual who is self-employed or has self-employment income. You are considered to be self-employed if you are in business for yourself, or operate a trade or business.
- = An individual who is personally responsible for a partnership liability (only if the partnership is submitting an offer)
- = An individual who is submitting an offer on behalf of the estate of a deceased person

**Note: Include attachments if additional space is needed to respond completely to any question. This form should only be used with the Form 656, Offer in Compromise.**

XXXXXXXXXXXXXXXXXXXX

**Section 1 Personal and Household Information**

Last name XXXXXXXXXXXXXXXXXXXX	First name XXXXXXXXXXXXXX	Date of birth (mm/dd/yyyy) XXXXXXXXXXXX	Social Security Number or ITIN XXXXXXXXXXXX
Marital status <input checked="" type="checkbox"/> Unmarried <input type="checkbox"/> Married	Home physical address (street, city, state, ZIP code) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	Do you <input checked="" type="checkbox"/> Own your home <input type="checkbox"/> Rent <input checked="" type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
If married, date of marriage (mm/dd/yyyy) XXXXXXXXXXXX			
<input checked="" type="checkbox"/> If you were married and lived in AZ, CA, ID, LA, NM, NV, TX, WA or WI within the last ten years check here			
County of residence XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Primary phone XXXXXXXXXXXX	Home mailing address (if different from above or post office box number) XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	
Secondary phone XXXXXXXXXXXX	FAX number XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	

**Provide information about your spouse.**

Spouse's last name XXXXXXXXXXXXXXXXXXXX	Spouse's first name XXXXXXXXXXXXXX	Date of birth (mm/dd/yyyy) XXXXXXXXXXXX	Social Security Number XXXXXXXXXXXX
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**Provide information for all other persons in the household or claimed as a dependent.**

Name	Age	Relationship	Claimed as a dependent on your Form 1040		Contributes to household income	
XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
XXXXXXXXXXXX	XXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Section 2 Employment Information for Wage Earners**

Complete this section if you or your spouse are wage earners and receive a Form W-2. If you or your spouse have self-employment income (that is you file a Schedule C, E, F, etc.) instead of, or in addition to wage income, you must also complete Business Information in Sections 4, 5, and 6.

Your employer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Pay period <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Other	Employer's address (street, city, state, ZIP code) XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Do you have an ownership interest in this business <input checked="" type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No		XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
Your occupation XXXXXXXXXXXXXXXXXXXXXXXXXXXX	How long with this employer 99 (years) 99 (months)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Spouse's employer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Pay period <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Other	Employer's address (street, city, state, ZIP code) XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Does your spouse have an ownership interest in this business <input checked="" type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No		XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXXXXXXX	How long with this employer 99 (years) 99 (months)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Section 3****Personal Asset Information (Domestic and Foreign)**

Use the most current statement for each type of account, such as checking, savings, money market and online accounts, stored value cards (such as a payroll card from an employer), investment, retirement accounts (IRAs, Keogh, 401(k) plans, stocks, bonds, mutual funds, certificates of deposit) and digital assets, or financial interests in digital assets, such as non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins, life insurance policies that have a cash value, or may be sold on a secondary market, a life settlement, and safe deposit boxes including those located in foreign countries or jurisdictions. Asset value is subject to adjustment by IRS based on individual circumstances. Enter the total amount available for each of the following (if additional space is needed include attachments). Ensure you also include assets located in foreign countries or jurisdictions and add attachment(s) if additional space is needed to respond.

**Round to the nearest dollar. Do not enter a negative number. If any line item is a negative number, enter "0".**

**Cash and Investments (domestic and foreign)**

<input checked="" type="checkbox"/> Cash	<input checked="" type="checkbox"/> Checking	<input checked="" type="checkbox"/> Savings	<input checked="" type="checkbox"/> Money Market Account/CD	<input checked="" type="checkbox"/> Online Account	<input checked="" type="checkbox"/> Stored Value Card	
Bank name and country location XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Account number XXXXXXXXXXXXXXXXXXXX			(1a) \$ 999999999999
<input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings <input checked="" type="checkbox"/> Money Market Account/CD <input checked="" type="checkbox"/> Online Account <input checked="" type="checkbox"/> Stored Value Card						
Bank name and country location XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Account number XXXXXXXXXXXXXXXXXXXX			(1b) \$ 999999999999
XXXXXXXXXXXXXXXXXXXX						Total of bank accounts from attachment
<b>Add lines (1a) through (1c) minus (\$1,000) =</b>						(1) \$ 999999999999
Investment account <input checked="" type="checkbox"/> Stocks <input checked="" type="checkbox"/> Bonds <input checked="" type="checkbox"/> Other						
Name of Financial Institution and country location XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Account number XXXXXXXXXXXXXXXXXXXX			
Current market value \$ 999999999999			Minus loan balance - \$ 999999999999			= (2a) \$ 999999999999
Investment account <input checked="" type="checkbox"/> Stocks <input checked="" type="checkbox"/> Bonds <input checked="" type="checkbox"/> Other						
Name of Financial Institution and country location XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Account number XXXXXXXXXXXXXXXXXXXX			
Current market value \$ 999999999999			Minus loan balance - \$ 999999999999			= (2b) \$ 999999999999
<input checked="" type="checkbox"/> Digital asset	Number of units XXXXXXXXXXXXXX	Location of digital asset ( <i>exchange account, self-hosted wallet</i> ) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Account number for assets held by a custodian or broker XXXXXXXXXXXXXXXXXXXX		
Digital asset address for self-hosted digital assets XX			US dollar equivalent of the digital asset as of today \$ 999999999999			= (2c) \$ 999999999999
XXXXXXXXXXXXXXXXXXXX Total investment accounts from attachment. [current market value minus loan balance(s)]						= (2d) \$ 999999999999
<b>Add lines (2a) through (2d) =</b>						(2) \$ 999999999999
Retirement account <input checked="" type="checkbox"/> 401K <input checked="" type="checkbox"/> IRA <input checked="" type="checkbox"/> Other						
Name of Financial Institution and country location XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Account number XXXXXXXXXXXXXXXXXXXX			
Current market value \$ 999999999999 X .8 = \$ 999999999999			Minus loan balance - \$ 999999999999			= (3a) \$ 999999999999
XXXXXXXXXXXXXXXXXXXX Total retirement accounts from attachment. [current market value X .8 minus loan balance(s)]						= (3b) \$ 999999999999
<b>Add lines (3a) through (3b) =</b>						(3) \$ 999999999999

**Note:** Your reduction from current market value may be greater than 20% due to potential tax consequences/withdrawal penalties.

Cash value of Life Insurance Policies		
Name of Insurance Company XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Policy number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Current cash value \$ 999999999999		Minus loan balance - \$ 999999999999
Total cash value of life insurance policies from attachment \$ 999999999999		Minus loan balance(s) - \$ 999999999999
XXXXXXXXXXXXXXXXXXXX		<b>Add lines (4a) through (4b) =</b>
		(4) \$ 999999999999

**Section 3 (Continued) Personal Asset Information (Domestic and Foreign)**

**Real property – Enter information about any house, condo, co-op, time share, etc. that you own (or have interest in through a life estate), or that your spouse owns if you live in a community property state.**

Is your real property currently for sale or do you anticipate selling your real property to fund the offer amount

Yes (listing price) 999999999999  No

Property description (indicate if personal residence, rental property, vacant, etc.) XXXXXXXXXXXXXXXXXXXX		Purchase date (mm/dd/yyyy) XXXXXXXXXXXX	
Amount of mortgage payment 999999999999	Date of final payment XXXXXXXXXXXX	How title is held (joint tenancy, etc.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Location (street, city, state, ZIP code, county, and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Lender/Contract holder name, address (street, city, state, ZIP code) and phone XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX	
Current market value \$ 999999999999 X .8 = \$ 999999999999		Minus loan balance (mortgages, etc.) - \$ 999999999999 (total value of real estate) = (5a) \$ 999999999999	
Property description (indicate if personal residence, rental property, vacant, etc.) XXXXXXXXXXXXXXXXXXXX		Purchase date (mm/dd/yyyy) XXXXXXXXXXXX	
Amount of mortgage payment 999999999999	Date of final payment XXXXXXXXXXXX	How title is held (joint tenancy, etc.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Location (street, city, state, ZIP code, county, and country) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Lender/Contract holder name, address (street, city, state, ZIP code) and phone XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX	
Current market value \$ 999999999999 X .8 = \$ 999999999999		Minus loan balance (mortgages, etc.) - \$ 999999999999 (total value of real estate) = (5b) \$ 999999999999	
XXXXXXXXXXXX Total value of property(s) from attachment [current market value X .8 minus any loan balance(s)]		(5c) \$ 999999999999	
<b>Add lines (5a) through (5c) = (5) \$ 999999999999</b>			

**Vehicles (enter information about any cars, boats, motorcycles, etc. that you own or lease).**

Include those located in foreign countries or jurisdictions. If additional space is needed, list on an attachment.

Vehicle make & model XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		Year XXXX	Date purchased XXXXXXXXXXXX	Mileage 9999999	License/Tag number XXXXXXX	
<input checked="" type="checkbox"/> Lease	Name of creditor XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Date of final payment XXXXXXXXXXXX	Monthly lease/loan amount \$ 999999999999	
<input checked="" type="checkbox"/> Own						
Current market value \$ 999999999999 X .8 = \$ 999999999999		Minus loan balance - \$ 999999999999		Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		(6a) \$ 999999999999
				Subtract \$3,450 from line (6a) (If line (6a) minus \$3,450 is a negative number, enter "0")		(6b) \$ 999999999999
Vehicle make & model XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		Year XXXX	Date purchased XXXXXXXXXXXX	Mileage 9999999	License/Tag number XXXXXXX	
<input checked="" type="checkbox"/> Lease	Name of creditor XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Date of final payment XXXXXXXXXXXX	Monthly lease/loan amount \$ 999999999999	
<input checked="" type="checkbox"/> Own						
Current market value \$ 999999999999 X .8 = \$ 999999999999		Minus loan balance - \$ 999999999999		Total value of vehicle (if the vehicle is leased, enter 0 as the total value) =		(6c) \$ 999999999999
				If you are filing a joint offer, subtract \$3,450 from line (6c) (If line (6c) minus \$3,450 is a negative number, enter "0")		(6d) \$ 999999999999
				If you are not filing a joint offer, enter the amount from line (6c)		
XXXXXXXXXXXX		Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]				(6e) \$ 999999999999
<b>Total lines (6b), (6d), and (6e) = (6) \$ 999999999999</b>						

**Section 3 (Continued) Personal Asset Information (Domestic and Foreign)**

Other valuable items (artwork, collections, jewelry, items of value in safe deposit boxes, interest in a company or business that is not publicly traded, etc.)

Description of asset(s)

XXXXXXXXXXXXXXXXXXXXXX

Current market value

\$ 999999999999

X .8 = \$ 999999999999

Minus loan balance

- \$ 999999999999

= (7a) \$ 999999999999

Value of remaining furniture and personal effects (not listed above)

Description of asset

XXXXXXXXXXXXXXXXXXXXXX

Current market value

\$ 999999999999

X .8 = \$ 999999999999

Minus loan balance

- \$ 999999999999

= (7b) \$ 999999999999

XXXXXXXXXXXXXX

Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)]

(7c) \$ 999999999999

**Add lines (7a) through (7c) minus IRS deduction of \$11,710 =**

**Box A**  
 Available Individual Equity in Assets  
\$ 999999999999

Do not include amount on the lines with a letter beside the number. Round to the nearest whole dollar.

Do not enter a negative number. If any line item is a negative, enter "0" on that line.

**Add lines (1) through (7) and enter the amount in Box A =****NOTE: If you or your spouse are self-employed, Sections 4, 5, and 6 must be completed before continuing with Sections 7 and 8.****Section 4 Self-Employed Information**

If you or your spouse are self-employed (e.g., files Schedule(s) C, E, F, etc.), complete this section.

Is your business a sole proprietorship

 Yes  No

Address of business (if other than personal residence)

Name of business

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Business telephone number

Business website address

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXX

XXXXXXXXXXXXXX

Trade name or DBA

Description of business

Employer Identification Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Frequency of tax deposits

Average gross monthly

payroll \$ 999999999999

XXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX

Business telephone number

Employer Identification Number

XXXXXXXXXXXXXX

Type of business (select one)

 Partnership  LLC  Corporation  Other XXXXXXXXXXXXXXXXXXXXXXXXX

Business name

Business telephone number

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employer Identification Number

 Partnership LLC Corporation Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Corporation Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

 Other

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

DAA

**Section 5 (Continued) Business Asset Information (for Self-Employed) (Domestic and Foreign)**

Description of asset

XXXXXXXXXXXXXXXXXXXX

Current market value \$ 999999999999 X .8 = \$ 999999999999 - \$ 999999999999	Minus loan balance	Total value (if leased or used in the production of income, enter 0 as the total value)	= (9a) \$ 999999999999
Description of asset: XXXXXXXXXXXXXXXXXXXX			
Current market value \$ 999999999999 X .8 = \$ 999999999999 - \$ 999999999999	Minus Loan Balance	Total value (if leased or used in the production of income, enter 0 as the total value)	= (9b) \$ 999999999999
XXXXXXXXXXXX	Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]	Add lines (9a) through (9c) =	(9) \$ 999999999999
		IRS allowed deduction for professional books and tools of trade for individuals and sole-proprietors -	(10) \$ 999999999999
		Enter the value of line (9) minus line (10). If less than zero enter zero. =	(11) \$ 999999999999

**Notes Receivable**Do you have notes receivable  Yes  No

If yes, attach current listing that includes name(s) and amount of note(s) receivable XXXXXXXXXXXXXXXXX

**Accounts Receivable**Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts  Yes  No

If yes, provide a list of your current accounts receivable (include the age and amount)

Do not include amounts from the lines with a letter beside the number [for example: (9c)].  
Round to the nearest whole dollar.

Do not enter a negative number. If any line item is a negative, enter "0" on that line.

Add lines (8) and (11) and enter the amount in Box B =

**Box B**  
Available Business Equity in Assets  
\$ 999999999999**Section 6 Business Income and Expense Information (for Self-Employed)**

If you provide a current profit and loss (P&amp;L) statement for the information below, enter the total gross monthly income on line 17 and your monthly expenses on line 29 below. Do not complete lines (12) - (16) and (18) - (28). You may use the amounts claimed for income and expenses on your most recent Schedule C; however, if the amount has changed significantly within the past year, a current P&amp;L should be submitted to substantiate the claim.

Period provided beginning XXXXXXXXXXXX through XXXXXXXXXXXX

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

**Business income (you may average 6-12 months income/receipts to determine your gross monthly income/receipts)**

Gross receipts	(12) \$ 999999999999
Gross rental income	(13) \$ 999999999999
Interest income	(14) \$ 999999999999
Dividends	(15) \$ 999999999999
Other income	(16) \$ 999999999999
	Add lines (12) through (16) = (17) \$ 999999999999

**Business expenses (you may average 6-12 months expenses to determine your average expenses)**

Materials purchased (e.g., items directly related to the production of a product or service)	(18) \$ 999999999999
Inventory purchased (e.g., goods bought for resale)	(19) \$ 999999999999
Gross wages and salaries	(20) \$ 999999999999
Rent	(21) \$ 999999999999
Supplies (items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	(22) \$ 999999999999
Utilities/telephones	(23) \$ 999999999999
Vehicle costs (gas, oil, repairs, maintenance)	(24) \$ 999999999999
Business insurance	(25) \$ 999999999999
Current business taxes (e.g., real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	(26) \$ 999999999999
Secured debts (not credit cards)	(27) \$ 999999999999
Other business expenses (include a list)	XXXXXXXXXXXXXXXXXXXX (28) \$ 999999999999
	Add lines (18) through (28) = (29) \$ 999999999999
	Round to the nearest whole dollar.
	Do not enter a negative number. If any line item is a negative, enter "0" on that line.
	Subtract line (29) from line (17) and enter the amount in Box C =

**Box C**  
Net Business Income  
\$ 999999999999

**Section 7****Monthly Household Income and Expense Information**

Enter your household's average gross monthly income. Gross monthly income includes wages, social security, pension, unemployment, and other income. Examples of other income include but are not limited to: agricultural subsidies, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, DoorDash, AirBnB, VRBO), income through digital platforms like an app or website, etc., and recurring capital gains from the sale of securities or other property such as digital assets. Include the below information for yourself, your spouse, and anyone else who contributes to your household's income. This is necessary for the IRS to accurately evaluate your offer.

**Monthly Household Income**

**Note:** Entire household income should also include income that is considered not taxable and may not be included on your tax return.

Round to the nearest whole dollar.

<b>Primary taxpayer</b>						
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment) Total primary taxpayer income =			
\$ 999999999999	+ \$ 999999999999	+ \$ 999999999999	+ \$ 999999999999 (30) \$ 999999999999			
<b>Spouse</b>						
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment) Total spouse income =			
\$ 999999999999	+ \$ 999999999999	+ \$ 999999999999	+ \$ 999999999999 (31) \$ 999999999999			
Additional sources of income used to support the household, e.g., non-liable spouse, or anyone else who may contribute to the household income, etc. List source(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX						
Interest, dividends, and royalties						
Distributions (e.g., income from partnerships, sub-S Corporations, etc.)						
Net rental income						
Net business income from Box C [Deductions for non-cash expenses on Schedule C (e.g., depreciation, depletion, etc.) are not permitted as an expense for offer purposes and must be added back in to the net income figure]						
Child support received						
Alimony received						
Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative, enter "0" on that line. <b>Add lines (30) through (38) and enter the amount in Box D =</b>						
<b>Box D</b> Total Household Income \$ 999999999999						

**Monthly Household Expenses**

Enter your average monthly expenses.

**Note:** For expenses claimed in boxes (39) and (45) only, you should list the full amount of the allowable standard even if the actual amount you pay is less. For the other boxes input your actual expenses. You may find the allowable standards at [IRS.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards](http://IRS.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards).

Round to the nearest whole dollar.

Food, clothing, and miscellaneous (e.g., housekeeping supplies, personal care products, minimum payment on credit card). A reasonable estimate of these expenses may be used	(39) \$ 999999999999
Housing and utilities (e.g., rent or mortgage payment and average monthly cost of property taxes, home insurance, maintenance, dues, fees and utilities including electricity, gas, other fuels, trash collection, water, cable television and internet, telephone, and cell phone) 999999999999 monthly rent payment	(40) \$ 999999999999
Vehicle loan and/or lease payment(s)	(41) \$ 999999999999
Vehicle operating costs (e.g., average monthly cost of maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking, tolls, etc.). A reasonable estimate of these expenses may be used	(42) \$ 999999999999
Public transportation costs (e.g., average monthly cost of fares for mass transit such as bus, train, ferry, etc.). A reasonable estimate of these expenses may be used	(43) \$ 999999999999
Health insurance premiums	(44) \$ 999999999999
Out-of-pocket health care costs (e.g. average monthly cost of prescription drugs, medical services, and medical supplies like eyeglasses, hearing aids, etc.)	(45) \$ 999999999999
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)	(46) \$ 999999999999
Child/dependent care payments (e.g., daycare, etc.)	(47) \$ 999999999999
Life insurance premiums Life insurance policy amount 999999999999	(48) \$ 999999999999
Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)	(49) \$ 999999999999
Secured debts/Other (e.g., any loan where you pledged an asset as collateral not previously listed, government guaranteed student loan, employer required retirement or dues) List debt(s)/expense(s) XXXXXXXXXXXXXXXXXXXXXXX	(50) \$ 999999999999
Enter the amount of your monthly delinquent state and/or local tax payment(s). Total tax owed 999999999999	(51) \$ 999999999999

Round to the nearest whole dollar.

Do not enter a negative number. If any line item is a negative, enter "0" on that line.

**Add lines (39) through (51) and enter the amount in Box E =**

<b>Box E</b> Total Household Expenses \$ 999999999999
---

Round to the nearest whole dollar.

Do not enter a negative number. If any line item is a negative, enter "0" on that line.

**Subtract Box E from Box D and enter the amount in Box F =**

<b>Box F</b> Remaining Monthly Income \$ 999999999999
---

**Section 8****Calculate Your Minimum Offer Amount**

The next steps calculate your minimum offer amount. The amount of time you take to pay your offer in full will affect your minimum offer amount. Paying over a shorter period of time will result in a smaller minimum offer amount.

**Note: The multipliers below (12 and 24) and the calculated offer amount (which included the amount(s) allowed for vehicles and bank accounts) do not apply if the IRS determines you have the ability to pay your tax debt in full within the legal period to collect.**

**Round to the nearest whole dollar.**

If you will pay your offer in 5 or fewer payments within 5 months or less, multiply "Remaining Monthly Income" (Box F) by 12 to get "Future Remaining Income" (Box G). Do not enter a number less than \$0.

**Enter the total from Box F**

\$ 999999999999

X 12 =

**Box G Future Remaining Income**

\$ 999999999999

If you will pay your offer in 6 to 24 months, multiply "Remaining Monthly Income" (Box F) by 24 to get "Future Remaining Income" (Box H). Do not enter a number less than \$0.

**Enter the total from Box F**

\$ 999999999999

X 24 =

**Box H Future Remaining Income**

\$ 999999999999

Determine your minimum offer amount by adding the total available assets from Box A and Box B (if applicable) to the amount in either Box G or Box H.

**Enter the amount from Box A plus Box B (if applicable)**

\$ 999999999999

**Enter the amount from either Box G or Box H**

+ \$ 999999999999

**Offer Amount**

Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only.

= \$ 999999999999

**Place the offer amount shown above on the Form 656, Section 4, Payment Terms, unless you cannot pay that amount due to special circumstances. If you cannot pay that amount due to special circumstances, place the amount you can pay on the Form 656, Section 4, Payment Terms, and explain your special circumstances on the Form 656, Section 3, Reason for Offer.**

**Section 9 Other Information**

Additional information IRS needs to consider settlement of your tax debt. If you or your business are currently in a bankruptcy proceeding, you are not eligible to apply for an offer.

Are you a party to or involved in litigation (if yes, answer the following)

Yes  No

<input checked="" type="checkbox"/> Plaintiff	Location of filing	Represented by	Docket/Case number
<input checked="" type="checkbox"/> Defendant	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Amount of dispute	Possible completion date (mmddyyyy)	Subject of litigation	
\$ 999999999999	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Have you filed bankruptcy in the past 7 years (if yes, answer the following)

Yes  No

Date filed (mmddyyyy)	Date dismissed (mmddyyyy)	Date discharged (mmddyyyy)	Petition no.	Location filed
XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

In the past 10 years, have you lived outside of the U.S. for 6 months or longer (if yes, answer the following)

Yes  No

Dates lived abroad: From (mmddyyyy) XXXXXXXXXX

To (mmddyyyy) XXXXXXXXXX

Are you or have you ever been party to any litigation involving the IRS/United States (including any tax litigation)

Yes  No

If yes and the litigation included tax debt, provide the types of tax and periods involved

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Are you the beneficiary of a trust, estate, or life insurance policy, including those located in foreign countries or jurisdictions  
(if yes, answer the following)

Place where recorded	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN	XXXXXXXXXXXX
----------------------	------------------------------	-----	--------------

Name of the trust, estate, or policy	Anticipated amount to be received	When will the amount be received
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Are you a trustee, fiduciary, or contributor of a trust

Yes  No

Name of the trust XXXXXXXXXXXXXXXXXXXXXXX EIN XXXXXXXXXX

Do you have a safe deposit box (business or personal)/including those located in foreign countries or jurisdictions (if yes, answer the following)

Yes  No

Location (name, address and box number(s))	Contents	Value
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999

**Section 9 (Continued) Other Information**

In the past 10 years, have you transferred any asset with a fair market value of more than \$10,000 including real property, for less than their full value (*if yes, answer the following*)

List asset(s)	Value at time of transfer	Date transferred (mmddyyyy)	To whom or where was it transferred
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	\$ 999999999999	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Do you have any assets or own any real property outside the U.S.  Yes  No

If yes, provide description, location, and value

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

Do you have any funds being held in trust by a third party  Yes  No

If yes, how much \$ 999999999999 Where XXXXXXXXXXXXXXXXXXXXXXXXX

**Section 10 Signatures**

**Under penalties of perjury, I declare that I have examined this offer, including accompanying documents, and to the best of my knowledge it is true, correct, and complete.**

Signature of Taxpayer	Date (mm/dd/yyyy)
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Signature of Spouse	Date (mm/dd/yyyy)
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

**Remember to include all applicable attachments listed below.**

- Copies of the most recent pay stub, earnings statement, etc., from each employer.
- Copies of the most recent statement for each investment and retirement account.
- Copies of all documents and records showing currently held digital assets.
- Copies of the most recent statement, etc., from all other sources of income such as pensions, Social Security, rental income, interest and dividends (including any received from a related partnership, corporation, LLC, LLP, etc.), court order for child support, alimony, royalties, agricultural subsidies, gambling income, oil credits, rent subsidies, sharing economy income from providing on-demand work, services or goods (e.g., Uber, Lyft, AirBnB, VRBO), income through digital platforms like an app or website, etc., and recurring capital gains from the sale of securities or other property such as digital assets.
- Copies of individual complete bank statements for the three most recent months. If you operate a business, copies of the six most recent complete statements for each business bank account.
- Completed Form 433-B (Collection Information Statement for Businesses) if you or your spouse have an interest in a business entity other than a sole-proprietorship.
- Copies of the most recent statement from lender(s) on loans such as mortgages, second mortgages, vehicles, etc., showing monthly payments, loan payoffs, and balances.
- List of Accounts Receivable or Notes Receivable, if applicable.
- Verification of delinquent State/Local Tax Liability showing total delinquent state/local taxes and amount of monthly payments, if applicable.
- Copies of court orders for child support/alimony payments claimed in monthly expense section.
- Copies of Trust documents if applicable per Section 9.
- Documentation to support any special circumstances described in the "Explanation of Circumstances" on Form 656, if applicable.
- Attach a Form 2848, *Power of Attorney and Declaration of Representative*, if you would like your attorney, CPA, or enrolled agent to represent you and you do not have a current form on file with the IRS. Ensure all years and forms involved in your offer are listed on Form 2848 and include the current tax year.
- Completed and signed current Form 656.

**Privacy Act Statement**

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is section § 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 656, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, *Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service*. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation.

We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

## Collection Information Statement

Name(s) and Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX  
 If address provided above is different than last return filed, please check here

Your Social Security Number or Individual Taxpayer Identification Number  
XXXXXXXXXXXX XXXXXXXXXXXXXXXX

Your Spouse's Social Security Number or Individual Taxpayer Identification Number  
XXXXXXXXXXXX

Your telephone numbers  
Home: XXXXXXXXXXXXXXX Work: XXXXXXXXXXXXXXX Cell: XXXXXXXXXXXXXXX

Spouse's telephone numbers  
Home: XXXXXXXXXXXXXXX Work: XXXXXXXXXXXXXXX Cell: XXXXXXXXXXXXXXX

County of Residence XXXXXXXXXXXXXXXXXXXXXXXXX

Enter the number of people in the household who can be claimed on this year's tax return including you and your spouse. Under 65 99 65 and Over 99

If you or your spouse are self employed or have self employment income, provide the following information:

Name of Business XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Business EIN XXXXXXXXXXXX	Type of Business XXXXXXXXXXXXXXXXXXXX	Number of Employees (not counting owner) XXXXXX
--	------------------------------	--	--

### A. ACCOUNTS / LINES OF CREDIT

**PERSONAL BANK ACCOUNTS** Include checking, online, mobile (e.g., PayPal), savings accounts, money market accounts. (Use additional sheets if necessary.)

Name and Address of Institution	Account Number	Type of Account	Current Balance/Value	Check if Bus. Acct.
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	<input checked="" type="checkbox"/>

**INVESTMENTS** Include Certificates of Deposit, Trusts, Individual Retirement Accounts (IRAs), Keogh Plans, Simplified Employee Pensions, 401(k) Plans, Profit Sharing Plans, Mutual Funds, Stocks, Bonds, Commodities (Silver, Gold, etc.), and other investments. If applicable, include business accounts. (Use additional sheets if necessary.)

Name and Address of Institution	Account Number	Type of Account	Current Balance/Value	Check if Bus. Acct.
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	<input checked="" type="checkbox"/>

**VIRTUAL CURRENCY (CRYPTOCURRENCY)** List all virtual currency you own or in which you have a financial interest (e.g., Bitcoin, Ethereum, Litecoin, Ripple, etc.). (Use additional sheets if necessary.)

Type of Virtual Currency	Name of Virtual Currency Wallet, Exchange or Digital Currency Exchange (DCE)	Email Address Used to Set-up With the Virtual Currency Exchange or DCE	Location(s) of Virtual Currency (Mobile Wallet, Online, and/or External Hardware storage)	Virtual Currency Amount and Value in US dollars as of today (e.g., 10 Bitcoins \$64,600 USD)
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999

**B. REAL ESTATE** Include home, vacation property, timeshares, vacant land and other real estate. (Use additional sheets if necessary.)

Description/Location/County	Monthly Payment(s)	Financing		Current Value	Balance Owed	Equity
XXXXXXXXXXXXXXXXXXXX		Year Purchased	Purchase Price			
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	XXXX	999999999999			
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXX		Year Refinanced	Refinance Amount			
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX	999999999999	XXXX	999999999999	999999999999	999999999999	999999999999
<input checked="" type="checkbox"/> Primary Residence <input checked="" type="checkbox"/> Other	999999999999	XXXX	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXX		Year Purchased	Purchase Price			
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	XXXX	999999999999			
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXX		Year Refinanced	Refinance Amount			
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX	999999999999	XXXX	999999999999	999999999999	999999999999	999999999999
<input checked="" type="checkbox"/> Primary Residence <input checked="" type="checkbox"/> Other	999999999999	XXXX	999999999999	999999999999	999999999999	999999999999

**C. OTHER ASSETS** Include cars, boats, recreational vehicles, whole life policies, etc. Include make, model and year of vehicles and name of Life Insurance company in Description. If applicable, include business assets such as tools, equipment, inventory, etc. (Use additional sheets if necessary.)

Description	Monthly Payment	Year Purchased	Final Payment (mo/yr)	Current Value	Balance Owed	Equity
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXX	99 / XXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	XXXXXX	99 / XXXX	999999999999	999999999999	999999999999

**D. CREDIT CARDS** (Visa, MasterCard, American Express, Department Stores, etc.)

Type	Credit Limit	Balance Owed	Minimum Monthly Payment
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999

TURN PAGE TO CONTINUE

**E. BUSINESS INFORMATION** Complete E1 for Accounts Receivable owed to you or your business. (*Use additional sheets if necessary.*) Complete E2 if you or your business accepts credit card payments. Include virtual currency wallet, exchange or digital currency exchange.

**E1. Accounts Receivable owed to you or your business**

Name	Address	Amount Owed
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999999999999
XXXXXXXXXXXXXXXXXXXX	List total amount owed from additional sheets	999999999999
Total amount of accounts receivable available to pay to IRS now		999999999999

**E2. Name of individual or business on account**

Credit Card (Visa, Master Card, etc.)	Issuing Bank Name and Address	Merchant Account Number
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX XXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX XXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX XXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**F. EMPLOYMENT INFORMATION** If you have more than one employer, include the information on another sheet of paper. (*If attaching a copy of current pay stub, you do not need to complete this section.*)

How often are you paid (check one)  Weekly  Biweekly  Semi-monthly  Monthly

Gross per pay period 9999999999999  
Taxes per pay period (Fed) 9999999999999  
(State) 9999999999999 ("Total") 9999999999999

(State) \_\_\_\_\_ (Local) \_\_\_\_\_  
How long at current employer XXXXXXXXXXXXXXX

Spouse's current Employer (name and address)  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX  
XXXXXXXXXXXXXX

How often are you paid (*check one*)

Weekly     Biweekly     Semi-monthly     Monthly

How long at current employer XXXXXXXXXXXX

**G. NON-WAGE HOUSEHOLD INCOME** List monthly amounts. For Self-Employment and Rental Income, list the monthly amount received after expenses or taxes and attach a copy of your current year profit and loss statement.

Alimony Income	999999999999	Net Rental Income	999999999999	Interest/Dividends Income	999999999999
Child Support Income	999999999999	Unemployment Income	999999999999	Social Security Income	999999999999
Net Self Employment Income	999999999999	Pension Income	999999999999	Other: XXXXXXXXXXXX	999999999999

**H. MONTHLY NECESSARY LIVING EXPENSES** List monthly amounts. (For expenses paid other than monthly, see instructions.)

1. <b>Food / Personal Care</b> See instructions. If you do not spend more than the standard allowable amount for your family size, fill in the Total amount only.			4. <b>Medical</b>		Actual Monthly Expenses	IRS Allowed
Food	Actual Monthly Expenses	IRS Allowed	Health Insurance	9999999999999		
Housekeeping Supplies	9999999999999		Out of Pocket Health Care Expenses	9999999999999		
Clothing and Clothing Services	9999999999999		<b>Total</b>	9999999999999		
Personal Care Products & Services	9999999999999		5. <b>Other</b>		Actual Monthly Expenses	IRS Allowed
Miscellaneous	9999999999999		Child / Dependent Care	9999999999999		
<b>Total</b>	9999999999999		Estimated Tax Payments	9999999999999		
2. <b>Transportation</b>			Term Life Insurance	9999999999999		
Gas / Insurance / Licenses /	Actual Monthly Expenses	IRS Allowed	Retirement ( <i>Employer Required</i> )	9999999999999		
Parking / Maintenance etc.	9999999999999		Retirement ( <i>Voluntary</i> )	9999999999999		
Public Transportation	9999999999999		Union Dues	9999999999999		
<b>Total</b>	9999999999999		Delinquent State & Local Taxes ( <i>minimum payment</i> )	9999999999999		
3. <b>Housing &amp; Utilities</b>			Student Loans ( <i>minimum payment</i> )	9999999999999		
Rent	Actual Monthly Expenses	IRS Allowed	Court Ordered Child Support	9999999999999		
Electric, Oil/Gas, Water/Trash	9999999999999		Court Ordered Alimony	9999999999999		
Telephone/Cell/Cable/Internet	9999999999999		Other Court Ordered Payments	9999999999999		
Real Estate Taxes and Insurance <i>(if not included in B above)</i>	9999999999999		Other (specify) XXXXXXXXXXXXXXXXXX	9999999999999		
Maintenance and Repairs	9999999999999		Other (specify) XXXXXXXXXXXXXXXXXX	9999999999999		
<b>Total</b>	9999999999999		Other (specify) XXXXXXXXXXXXXXXXXX	9999999999999		
			<b>Total</b>	9999999999999		

Under penalty of perjury, I declare to the best of my knowledge and belief this statement of assets, liabilities and other information is true, correct and complete.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>Income</b>	<b>Household Monthly</b>	<b>IRS Standard</b>		<b>Allocation*</b>	<b>Form</b> XXXXXXXXXX
		<b>Household Maximum</b>	<b>Filer Maximum*</b>		
Wages XXXXXX	999999999999				999999999999
Interest and dividends	999999999999				999999999999
Alimony	999999999999				999999999999
Child support	999999999999				999999999999
Business income	999999999999				999999999999
Distributions	999999999999				999999999999
Pensions	999999999999				999999999999
Rental income	999999999999				999999999999
Unemployment	999999999999				999999999999
Social Security	999999999999				999999999999
Other income XXXXXX	999999999999				999999999999
Additional support	999999999999				999999999999
<b>Total income</b>	<b>999999999999</b>			<b>99999 %</b>	<b>999999999999</b>
<b>Expenses</b>		<b>Household size:</b> <65 <input type="checkbox"/> 65 <input checked="" type="checkbox"/> All <input type="checkbox"/>		<b>Filer: ≥65?</b> <input checked="" type="checkbox"/>	* Filer Maximum and Allocation columns only necessary if married to non-liable spouse with income (see: IRM 5.15.1.4)
<b>Food, clothing, and misc.</b>					
Food .....	999999999999	999999999999	999999999999	999999999999	999999999999
Housekeeping supplies .....	999999999999	999999999999	999999999999	999999999999	999999999999
Apparel and services .....	999999999999	999999999999	999999999999	999999999999	999999999999
Personal care products .....	999999999999	999999999999	999999999999	999999999999	999999999999
Miscellaneous .....	999999999999	999999999999	999999999999	999999999999	999999999999
Additional persons .....	999999999999	999999999999		999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Housing and utilities</b>					
Mortgage .....	999999999999			999999999999	999999999999
Rent .....	999999999999			999999999999	999999999999
Utilities .....	999999999999			999999999999	999999999999
Phones/cable/internet .....	999999999999			999999999999	999999999999
Taxes and insurance .....	999999999999			999999999999	999999999999
Repairs and maintenance .....	999999999999			999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Transportation</b>					
Vehicle 1 ownership cost .....	999999999999	999999999999	999999999999	999999999999	999999999999
Vehicle 2 ownership cost .....	999999999999	999999999999	999999999999	999999999999	999999999999
Vehicle operating costs .....	999999999999	999999999999	999999999999	999999999999	999999999999
Public transportation .....	999999999999	999999999999	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>			<b>999999999999</b>	<b>999999999999</b>
<b>Other expenses</b>					
Health insurance .....	999999999999			999999999999	999999999999
Out-of-pocket health care .....	999999999999	999999999999	999999999999	999999999999	999999999999
Court ordered payments .....	999999999999			999999999999	999999999999
Child/dependent care .....	999999999999			999999999999	999999999999
Life insurance .....	999999999999			999999999999	999999999999
Current year taxes .....	999999999999				999999999999
Del. state/local taxes .....	999999999999			999999999999	999999999999
Secured debts .....	999999999999			999999999999	999999999999
Other expenses .....	999999999999			999999999999	999999999999
<b>Total</b>	<b>999999999999</b>				<b>999999999999</b>
<b>Total expenses</b>	<b>999999999999</b>				<b>999999999999</b>
<b>Net difference</b>	<b>999999999999</b>				<b>999999999999</b>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Income	Annual		Source	Monthly		
	Taxpayer	Spouse		Taxpayer	Spouse	Total
Wages XXXXXX	999999999999	999999999999	Form W-2, box 5	999999999999	999999999999	999999999999
Interest and dividends	999999999999	999999999999	Form 1040, lines 2a-b and 3b	999999999999	999999999999	999999999999
Alimony	999999999999	999999999999	Schedule 1 (1040), line 2a	999999999999	999999999999	999999999999
Business income	999999999999	999999999999	Business Income and Expenses Wrk <sup>1</sup>	999999999999	999999999999	999999999999
Distributions	999999999999	999999999999	Sch K-1, line 19C/16D; Form 1040, line 4a	999999999999	999999999999	999999999999
Pensions	999999999999	999999999999	Form 1040, line 5a	999999999999	999999999999	999999999999
Rental income	999999999999	999999999999	Sch E, line 21 <sup>2</sup>	999999999999	999999999999	999999999999
Unemployment	999999999999	999999999999	Schedule 1 (1040), line 7	999999999999	999999999999	999999999999
Social Security	999999999999	999999999999	Form 1040, line 6a	999999999999	999999999999	999999999999
Other income XXXXXX	999999999999	999999999999	Schedule 1 (1040), line 8	999999999999	999999999999	999999999999
<b>Total income</b>	<b>999999999999</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Expenses</b>						
<b>Health insurance</b>						
Employer plan premiums .....	999999999999	999999999999	Form W-2, box 14	999999999999	999999999999	999999999999
SE premiums: Sch C .....	999999999999	999999999999	Form 7206, line 1	999999999999	999999999999	999999999999
SE premiums: Sch F .....	999999999999	999999999999	Form 7206, line 1	999999999999	999999999999	999999999999
Pension/IRA insurance .....	999999999999	999999999999	Sch A, line 1	999999999999	999999999999	999999999999
Medicare premiums .....	999999999999	999999999999	Form SSA-1099, box 3	999999999999	999999999999	999999999999
Marketplace premiums (net) .....	999999999999	999999999999	Form 1095-A, box(es) A - box(es) C	999999999999	999999999999	999999999999
Other insurance .....	999999999999	999999999999	Sch A, line 1	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Out-of-pocket health</b>						
Medical/dental costs .....	999999999999	999999999999	Sch A, line 1	999999999999	999999999999	999999999999
Prescriptions .....	999999999999	999999999999	Sch A, line 1	999999999999	999999999999	999999999999
HSA distributions .....	999999999999	999999999999	Form 1099-SA, box 1	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
Court ordered alimony	999999999999	999999999999	Schedule 1 (1040), line 19a	999999999999	999999999999	999999999999
Child/dependent care	999999999999	999999999999	Form 2441, line 1e	999999999999	999999999999	999999999999
<b>Current year taxes</b>						
Withholding from:						
Wages: Federal .....	999999999999	999999999999	Form W-2, box 2	999999999999	999999999999	999999999999
Wages: State .....	999999999999	999999999999	Form W-2, box 17	999999999999	999999999999	999999999999
Wages: Local .....	999999999999	999999999999	Form W-2, box 19	999999999999	999999999999	999999999999
Wages: FICA .....	999999999999	999999999999	Form W-2, boxes 4 and 6	999999999999	999999999999	999999999999
Interest .....	999999999999	999999999999	Form 1099-INT, boxes 4 and 17	999999999999	999999999999	999999999999
Dividends .....	999999999999	999999999999	Form 1099-DIV, boxes 4 and 16	999999999999	999999999999	999999999999
Pension/IRA .....	999999999999	999999999999	Form 1099-R, boxes 4, 14, and 17 <sup>3</sup>	999999999999	999999999999	999999999999
Social Security .....	999999999999	999999999999	Form SSA-1099, box 6 <sup>4</sup>	999999999999	999999999999	999999999999
Unemployment .....	999999999999	999999999999	Form 1099-G, boxes 4 and 11	999999999999	999999999999	999999999999
Gambling .....	999999999999	999999999999	Form W-2G, boxes 4, 15, and 17	999999999999	999999999999	999999999999
Co-op distributions .....	999999999999	999999999999	Form 1099-PATR, box 4	999999999999	999999999999	999999999999
Miscellaneous .....	999999999999	999999999999	Form 1099-MISC, boxes 4 and 16	999999999999	999999999999	999999999999
Other income .....	999999999999	999999999999	Form 1040, line 25c	999999999999	999999999999	999999999999
Other withholding .....	999999999999	999999999999	Form 1040, line 25c	999999999999	999999999999	999999999999
Estimates .....	999999999999	999999999999	Form 1040-ES	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
Other: Union dues	999999999999	999999999999	Sch A, line N/A	999999999999	999999999999	999999999999

<sup>1</sup> Does not include Depreciation/Depletion expenses<sup>2</sup> Does not include Depreciation/Depletion expenses, Business Use or Vacation Home percentages<sup>3</sup> For Forms RRB-1099-R, box 9<sup>4</sup> For Forms RRB-1099, box 10

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Business name ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Business activity ..... XXXXXXXXXXXXXXXXXXXXXXXXX

Business owner(s) ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Accounting method used ..... XXXXXXXXX

Income and expenses during the period: From ..... XXXXXXXXXX

To ..... XXXXXXXXXX

<b>Income</b>	<b>Gross Annual</b>	<b>Source</b>	<b>Gross Monthly</b>	<b>Current Profit &amp; Loss</b>
Gross receipts	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Gross rental income	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Interest				999999999999
Dividends	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Other cash receipts				999999999999
Other income	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
<b>Total income</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>
<b>Expenses</b>				
Materials purchased	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Inventory purchased	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Gross wages and salaries	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Rent	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Supplies	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Utilities/telephone	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Vehicle gas/oil	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Repairs and maintenance	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Insurance	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Current taxes	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
Other expenses	999999999999	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
<b>Total expenses</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>
<b>Net business income</b>	<b>999999999999</b>		<b>999999999999</b>	<b>999999999999</b>

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Business or activity to which this form relates

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	999999999999	1	999999999999
2 Total cost of section 179 property placed in service (see instructions)		2	999999999999
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	999999999999	3	999999999999
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-		4	999999999999
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	XXX	5	999999999999
6 XXXXXXXXX (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	
7 Listed property. Enter the amount from line 29	7	999999999999	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	999999999999
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8		9	999999999999
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562		10	999999999999
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions		11	999999999999
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12	999999999999
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	999999999999	

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions		14	999999999999
15 Property subject to section 168(f)(1) election	XXXXXXXXXXXX	15	999999999999
16 Other depreciation (including ACRS)		16	999999999999

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

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2024		17	999999999999
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	X		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		999999999999	9999	XX	XXXXX	999999999999
b 5-year property		999999999999	9999	XX	XXXXX	999999999999
c 7-year property		999999999999	9999	XX	XXXXX	999999999999
d 10-year property		999999999999	9999	XX	XXXXX	999999999999
e 15-year property		999999999999	9999	XX	XXXXX	999999999999
f 20-year property		999999999999	9999	XX	XXXXX	999999999999
g 25-year property		999999999999	25 yrs.	XX	S/L	999999999999
h Residential rental property	XXXXXXXX	999999999999	27.5 yrs.	MM	S/L	999999999999
	XXXXXXXX	999999999999	27.5 yrs.	MM	S/L	999999999999
i Nonresidential real property	XXXXXXXX	999999999999	39 yrs.	MM	S/L	999999999999
	XXXXXXXX	999999999999	9999	MM	S/L	999999999999

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

20a Class life		999999999999	9999	XX	S/L	999999999999
b 12-year		999999999999	12 yrs.	XX	S/L	999999999999
c 30-year	XXXXXXXX	999999999999	30 yrs.	MM	S/L	999999999999
d 40-year	XXXXXXXX	999999999999	40 yrs.	MM	S/L	999999999999

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28		21	999999999999
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions		22	999999999999
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	999999999999	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form 4562 (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part V**

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

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

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

24a Do you have evidence to support the business/investment use claimed?					<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	24b If "Yes," is the evidence written?			<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention		(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .....						25		9999999999			
26 Property used more than 50% in a qualified business use:											
XXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	9999	XXXXXX	9999999999	9999999			
XXXXXX XXXXXXXXXX	999999 %	9999999999	9999999999	9999999999	9999	XXXXXX	9999999999	9999999			
XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	9999	XXXXXX	9999999999	9999999			
XXXXXX XXXXXXXXXX	999999 %	9999999999	9999999999	9999999999	9999	S/L- XX	9999999999				
27 Property used 50% or less in a qualified business use:											
XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	9999	S/L- XX	9999999999				
XXXXXX XXXXXXXXXX	999999 %	9999999999	9999999999	9999999999	9999	S/L- XX	9999999999				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....						28	9999999999				
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....								29	9999999		

**Section B—Information on Use of Vehicles**

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

30 Total business/investment miles driven during the year (don't include commuting miles) .....	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
	9999999	9999999	9999999	9999999	9999999	XXXXXX
31 Total commuting miles driven during the year .....	9999999	9999999	9999999	9999999	9999999	9999999
32 Total other personal (noncommuting) miles driven .....	9999999	9999999	9999999	9999999	9999999	9999999
33 Total miles driven during the year. Add lines 30 through 32 .....	9999999	9999999	9999999	9999999	9999999	9999999
34 Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No
	X	X	X	X	X	X
35 Was the vehicle used primarily by a more than 5% owner or related person? .....	X	X	X	X	X	X
36 Is another vehicle available for personal use? .....	X	X	X	X	X	X

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
39 Do you treat all use of vehicles by employees as personal use? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX XXXXXXXXXX	XXXXXX	99999	999999999999999
XXXXXX XXXXXXXXXX	999999999999999	XXXXXX	99999	999999999999999	
43 Amortization of costs that began before your 2024 tax year .....				43	999999999999999
44 Total. Add amounts in column (f). See the instructions for where to report .....				44	999999999999999

Form **4562****AMT Election to Expense Certain Property Under Section 179****2024**Name(s) shown on return  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXIdentifying number  
XXXXXXXXXXXX**Form 4562 Part I Election to Expense Certain Property Under Section 179, AMT****Part I      Election To Expense Certain Property Under Section 179**

1 Maximum amount (see instructions) .....	1	999999999999
2 Total cost of section 179 property placed in service (see instructions) .....	2	999999999999
3 Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	999999999999
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	999999999999
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions ..... XXX	5	999999999999
<b>6 XXXXXXXXXX</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
<b>7 Listed property. Enter the amount from Form 4562, line 29 .....</b>	<b>7</b>	<b>999999999999</b>
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	999999999999
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	999999999999
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10	999999999999
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) .....	11	999999999999
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	999999999999
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 ►	<b>13</b>	<b>999999999999</b>

**Form 6251, Line 27 - Related Section 179 Adjustment**

1 Form 4562, line 12 - Section 179 expense deduction .....	1	999999999999
2 Enter the AMT Section 179 expense deduction from line 12 above .....	2	999999999999
<b>3 Form 6251, Line 27 - Related adjustment for Section 179 expense.</b> Subtract line 2 from line 1.	3	999999999999

**Limitation on Business Losses**

OMB No. 1545-2283

**2024**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form461](http://www.irs.gov/Form461) for instructions and the latest information.Attachment  
Sequence No. **64**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Total Income/Loss Items**

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

<b>1</b>	Reserved for future use .....	<b>1</b>	
<b>2</b>	Enter amount from Schedule 1 (Form 1040), line 3 .....	<b>2</b>	99999999999999
<b>3</b>	Enter amount from Form 1040 or 1040-SR, line 7. See instructions .....	<b>3</b>	99999999999999
<b>4</b>	Enter amount from Schedule 1 (Form 1040), line 4 .....	<b>4</b>	99999999999999
<b>5</b>	Enter amount from Schedule 1 (Form 1040), line 5 .....	<b>5</b>	99999999999999
<b>6</b>	Enter amount from Schedule 1 (Form 1040), line 6 .....	<b>6</b>	99999999999999
<b>7</b>	Reserved for future use .....	<b>7</b>	
<b>8</b>	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7 .....	<b>8</b>	99999999999999
<b>9</b>	Combine lines 1 through 8 .....	<b>9</b>	99999999999999

**Part II Adjustment for Amounts Not Attributable to Trade or Business**

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

<b>10</b>	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business .....	<b>10</b>	99999999999999
<b>11</b>	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions .....	<b>11</b>	99999999999999
<b>12</b>	Subtract line 11 from line 10 .....	<b>12</b>	99999999999999

**Part III Limitation on Losses**

<b>13</b>	If line 12 is a negative number, enter it here as a positive number. If line 12 is a positive number, enter it here as a negative number .....	<b>13</b>	99999999999999
<b>14</b>	Add lines 9 and 13 .....	<b>14</b>	99999999999999
<b>15</b>	Enter \$305,000 (or \$610,000 if married filing jointly) .....	<b>15</b>	99999999999999
<b>16</b>	Add lines 14 and 15. If less than zero, enter the amount from line 16 as a positive number on Schedule 1 (Form 1040), line 8p. See instructions if you are filing a tax return other than a Form 1040 or 1040-SR .....	<b>16</b>	99999999999999

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

Form **461** (2024)

Name(s) shown on tax return	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

**SECTION A – Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here  and enter the DR- XXXXXXXX or EM- XXXXXXXX declaration number assigned by FEMA. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXX	XXXXXXXXXX
Property B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXX	XXXXXXXXXX
Property C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXX	XXXXXXXXXX
Property D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXX	XXXXXXXXXX

- 2 Cost or other basis of each property .....
- 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) .....
- Note:** If line 2 is **more** than line 3, skip line 4.
- 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year .....
- 5 Fair market value **before** casualty or theft .....
- 6 Fair market value **after** casualty or theft .....
- 7 Subtract line 6 from line 5 .....
- 8 Enter the **smaller** of line 2 or line 7 .....
- 9 Subtract line 3 from line 8. If zero or less, enter -0- .....

Properties				
	A	B	C	D
2	9999999999	9999999999	9999999999	9999999999
3	XXXXXXXXXX 9999999999	XXXXXXXXXX 9999999999	XXXXXXXXXX 9999999999	XXXXXXXXXX 9999999999
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4	9999999999	9999999999	9999999999	9999999999
5	9999999999	9999999999	9999999999	9999999999
6	9999999999	9999999999	9999999999	9999999999
7	9999999999	9999999999	9999999999	9999999999
8	9999999999	9999999999	9999999999	9999999999
9	9999999999	9999999999	9999999999	9999999999
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D .....			XXXXXXXXXX
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions) .....			10 9999999999
12	Subtract line 11 from line 10. If zero or less, enter -0- .....			11 9999999999
13	<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.			12 9999999999
14	Add the amounts on line 4 of all Forms 4684 .....			13 9999999999
15	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions .....			14 9999999999
16	<b>Caution:</b> See instructions before completing line 15.			
17	• If line 13 is <b>more</b> than line 14, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section.			
18	• If line 13 is <b>equal</b> to line 14, enter -0- here. <b>Do not</b> complete the rest of this section.			
19	• If line 13 is <b>less</b> than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.			
20	Add lines 13 and 15. Subtract the result from line 14 .....			15 9999999999
21	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions .....			16 9999999999
22	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return .....			17 9999999999
23				18 9999999999

For Paperwork Reduction Act Notice, see instructions.

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**SECTION B – Business and Income-Producing Property** XXXXXXXXXXXXXXXXXXXXXXX**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

**19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.

Property A XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

Property B XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

Property C XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

Property D XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

**20** Cost or adjusted basis of each property .....**21** Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .....**Note:** If line 20 is **more** than line 21, skip line 22.**22** Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year**23** Fair market value **before** casualty or theft .....**24** Fair market value **after** casualty or theft .....**25** Subtract line 24 from line 23 .....**26** Enter the **smaller** of line 20 or line 25 .....

Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.

**27** Subtract line 21 from line 26. If zero or less, enter -0 .....**28** Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34. See instructions .....

XXXXXXXXXX 28 9999999999

**Part II Summary of Gains and Losses** (from separate Parts I)

(b) Losses from casualties or thefts

(c) Gains from casualties or thefts includable in income

(a) Identify casualty or theft

(i) Trade, business,  
rental, or royalty  
property(ii) Income-  
producing property

<b>Casualty or Theft of Property Held One Year or Less</b>			
29	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	(9999999999)	(9999999999)
	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	(9999999999)	(9999999999)
30	Totals. Add the amounts on line 29 .....	30 (9999999999)	(9999999999)
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....		31 9999999999
32	Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions .....		32 9999999999

**Casualty or Theft of Property Held More Than One Year**

33	Casualty or theft gains from Form 4797, line 32 .....	33	9999999999
34	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	(9999999999)	(9999999999)
	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	(9999999999)	(9999999999)
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) .....	35 (9999999999)	(9999999999)
36	Total gains. Add lines 33 and 34, column (c) .....	36	9999999999
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .....	37	9999999999
38	If the loss on line 37 is <b>more</b> than the gain on line 36:		
a	Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the Note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions .....		
b	Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the Note below .....		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the Note below. All others, enter this amount on Form 4797, line 3.	39	9999999999
	<b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11.		
	S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.		

Name(s) shown on tax return

XX

Identifying number

XXXXXXXXXXXX

**SECTION C – Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)

**Part I Computation of Deduction**

40 Initial investment .....	40	9999999999	
41 Subsequent investments (see instructions) .....	41	9999999999	
42 Income reported on your tax returns for tax years prior to the discovery year (see instructions) .....	42	9999999999	
43 Add lines 40, 41, and 42 .....	43	9999999999	
44 Withdrawals for all years (see instructions) .....	44	9999999999	
45 Subtract line 44 from line 43. This is your total qualified investment .....	45	9999999999	
46 Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery .....	46	9999	
47 Multiply line 46 by line 45 .....	47	9999999999	
48 Actual recovery .....	48	9999999999	
49 Potential insurance/Securities Investor Protection Corporation (SIPC) recovery .....	49	9999999999	
50 Add lines 48 and 49. This is your total recovery .....	50	9999999999	
51 Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete Section B, Part II .....	51	9999999999	

**Part II Required Statements and Declarations (See instructions.)**

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXTaxpayer identification number (if known) XXXXXXXXXXXXAddress XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor, as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

XX

Name(s) shown on tax return

Identifying number

XX

XXXXXXXXXXXX

**SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)****Part I Election Statement**

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

- 52 Provide the name or a description of the federally declared disaster. \_\_\_\_\_

XX

- 53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. \_\_\_\_\_

XX

- 54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster. \_\_\_\_\_

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**Part II Revocation of Prior Election**

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

- 55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. \_\_\_\_\_

XX

- 56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) \_\_\_\_\_

XXXXXXXXXXXX

- 57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). \_\_\_\_\_

XX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.**2024**

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

<b>1a</b>	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions .....	<b>1a</b>	999999999999
<b>b</b>	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....	<b>1b</b>	999999999999
<b>c</b>	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....	<b>1c</b>	999999999999

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)**

<b>2</b>	<b>(a) Description of property</b>	<b>(b) Date acquired (mo., day, yr.)</b>	<b>(c) Date sold (mo., day, yr.)</b>	<b>(d) Gross sales price</b>	<b>(e) Depreciation allowed or allowable since acquisition</b>	<b>(f) Cost or other basis, plus improvements and expense of sale</b>	<b>(g) Gain or (loss)</b> Subtract (f) from the sum of (d) and (e)
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b>	Gain, if any, from Form 4684, line 39 .....					<b>3</b>	999999999999
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....					<b>4</b>	999999999999
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....					<b>5</b>	999999999999
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft .....					<b>6</b>	999999999999
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....					<b>7</b>	999999999999
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions .....					<b>8</b>	999999999999
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....					<b>9</b>	999999999999

**Part II Ordinary Gains and Losses (see instructions)**

<b>10</b>	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
<b>11</b>	Loss, if any, from line 7 .....					<b>11</b>	( 999999999999)
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable .....					<b>12</b>	999999999999
<b>13</b>	Gain, if any, from line 31 .....					<b>13</b>	999999999999
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a .....					<b>14</b>	999999999999
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 .....					<b>15</b>	999999999999
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....					<b>16</b>	999999999999
<b>17</b>	Combine lines 10 through 16 .....					<b>17</b>	999999999999
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....					<b>18a</b>	999999999999
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....					<b>18b</b>	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
20	Gross sales price (Note: See line 1a before completing.) .....	20 999999999	999999999 999999999
21	Cost or other basis plus expense of sale .....	21 999999999	999999999 999999999
22	Depreciation (or depletion) allowed or allowable .....	22 999999999	999999999 999999999
23	Adjusted basis. Subtract line 22 from line 21 .....	23 999999999	999999999 999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X X
24	Total gain. Subtract line 23 from line 20 .....	24 999999999	999999999 999999999
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22 .....	25a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 25a .....	25b 999999999	999999999 999999999
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions .....	26a 999999999	999999999 999999999
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions .....	26b 999999999	999999999 999999999
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e .....	26c 999999999	999999999 999999999
d	Additional depreciation after 1969 and before 1976 .....	26d 999999999	999999999 999999999
e	Enter the smaller of line 26c or 26d .....	26e 999999999	999999999 999999999
f	Section 291 amount (corporations only) .....	26f 999999999	999999999 999999999
g	Add lines 26b, 26e, and 26f .....	26g 999999999	999999999 999999999
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses .....	27a 999999999	999999999 999999999
b	Line 27a multiplied by applicable percentage. See instructions .....	27b 999999999	999999999 999999999
c	Enter the smaller of line 24 or 27b .....	27c 999999999	999999999 999999999
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions .....	28a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 28a .....	28b 999999999	999999999 999999999
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions .....	29a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 29a. See instructions .....	29b 999999999	999999999 999999999

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 .....	XXXXXXXXX 999999999999	30	999999999999
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 .....	XXXXXXXXX 999999999999	31	999999999999
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 .....	XXX XXXXXXXX 999999999999	32	999999999999

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years .....	33 999999999999	999999999999
34	Recomputed depreciation. See instructions .....	34 999999999999	999999999999
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report .....	35 999999999999	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form 4797 (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

<b>1a</b>	Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions .....	<b>1a</b>	999999999999
<b>b</b>	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....	<b>1b</b>	999999999999
<b>c</b>	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....	<b>1c</b>	999999999999

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)**

<b>2</b>	<b>(a) Description of property</b>	<b>(b) Date acquired (mo., day, yr.)</b>	<b>(c) Date sold (mo., day, yr.)</b>	<b>(d) Gross sales price</b>	<b>(e) Depreciation allowed or allowable since acquisition</b>	<b>(f) Cost or other basis, plus improvements and expense of sale</b>	<b>(g) Gain or (loss)</b> Subtract (f) from the sum of (d) and (e)
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX			
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b>	Gain, if any, from Form 4684, line 39 .....					<b>3</b>	999999999999
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....					<b>4</b>	999999999999
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....					<b>5</b>	999999999999
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft .....					<b>6</b>	999999999999
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....					<b>7</b>	999999999999
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions .....					<b>8</b>	999999999999
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....					<b>9</b>	999999999999

**Part II Ordinary Gains and Losses (see instructions)**

<b>10</b>	Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):			
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999
<b>11</b>	Loss, if any, from line 7 .....			<b>11</b> ( 999999999999 )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable .....			<b>12</b> 999999999999
<b>13</b>	Gain, if any, from line 31 .....			<b>13</b> 999999999999
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a .....			<b>14</b> 999999999999
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 .....			<b>15</b> 999999999999
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....			<b>16</b> 999999999999
<b>17</b>	Combine lines 10 through 16 .....			<b>17</b> 999999999999
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.			
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....			<b>18a</b> 999999999999
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....			<b>18b</b> 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2024)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
20	Gross sales price (Note: See line 1a before completing.) .....	20 999999999	999999999 999999999
21	Cost or other basis plus expense of sale .....	21 999999999	999999999 999999999
22	Depreciation (or depletion) allowed or allowable .....	22 999999999	999999999 999999999
23	Adjusted basis. Subtract line 22 from line 21 .....	23 999999999	999999999 999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X X
24	Total gain. Subtract line 23 from line 20 .....	24 999999999	999999999 999999999
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22 .....	25a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 25a .....	25b 999999999	999999999 999999999
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions .....	26a 999999999	999999999 999999999
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions .....	26b 999999999	999999999 999999999
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e .....	26c 999999999	999999999 999999999
d	Additional depreciation after 1969 and before 1976 .....	26d 999999999	999999999 999999999
e	Enter the smaller of line 26c or 26d .....	26e 999999999	999999999 999999999
f	Section 291 amount (corporations only) .....	26f 999999999	999999999 999999999
g	Add lines 26b, 26e, and 26f .....	26g 999999999	999999999 999999999
27	If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses .....	27a 999999999	999999999 999999999
b	Line 27a multiplied by applicable percentage. See instructions .....	27b 999999999	999999999 999999999
c	Enter the smaller of line 24 or 27b .....	27c 999999999	999999999 999999999
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions .....	28a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 28a .....	28b 999999999	999999999 999999999
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126. See instructions .....	29a 999999999	999999999 999999999
b	Enter the smaller of line 24 or 29a. See instructions .....	29b 999999999	999999999 999999999

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 .....	XXXXXXXX 999999999999	30	999999999999
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 .....	XXXXXXXX 999999999999	31	999999999999
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 .....	XXX XXXXXXXX 999999999999	32	999999999999

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years .....	33 999999999999
34	Recomputed depreciation. See instructions .....	34 999999999999
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report .....	35 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form 4797 (2024)

**Farm Rental Income and Expenses**  
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
 (Income Not Subject to Self-Employment Tax)  
 Attach to Form 1040, 1040-SR, or 1040-NR.  
 Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2024**Attachment Sequence No. **37**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

Your social security number

XXXXXXXXXXXXXX

Employer ID number (EIN), if any

XXXXXXXXXXXX

A Did you actively participate in the operation of this farm during 2024? See instructions  Yes  No

**Part I Gross Farm Rental Income — Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops .....	1	999999999999
2a	Cooperative distributions (Form(s) 1099-PATR) .....	2a	999999999999
3a	Agricultural program payments (see instructions) .....	3a	999999999999
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election .....		XXXXXXXXXXXXXX
b	CCC loans forfeited .....	4b	999999999999
5	Crop insurance proceeds and federal crop disaster payments (see instructions):	4c	999999999999
a	Amount received in 2024 .....	5a	999999999999
c	If election to defer to 2025 is attached, check here <input checked="" type="checkbox"/>	5b	999999999999
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	5d	999999999999
7	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 .....	6	999999999999
		7	999999999999

**Part II Expenses — Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 .....	8	999999999999	21	999999999999
9	Chemicals .....	9	999999999999	22	999999999999
10	Conservation expenses (see instructions) .....	10	999999999999	22a	999999999999
11	Custom hire (machine work) .....	11	999999999999	22b	999999999999
12	Depreciation and section 179 expense deduction not claimed elsewhere .....	12	999999999999	23	999999999999
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) .....	13	999999999999	24	999999999999
14	Feed .....	14	999999999999	25	999999999999
15	Fertilizers and lime .....	15	999999999999	26	999999999999
16	Freight and trucking .....	16	999999999999	27	999999999999
17	Gasoline, fuel, and oil .....	17	999999999999	28	999999999999
18	Insurance (other than health) .....	18	999999999999	29	999999999999
19	Interest (see instructions):			30	Other expenses (specify):
a	Mortgage (paid to banks, etc.) .....	19a	999999999999	30a	999999999999
b	Other .....	19b	999999999999	30b	999999999999
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) .....	20	999999999999	30c	999999999999
31	<b>Total expenses.</b> Add lines 8 through 30g. See instructions .....			30d	999999999999
32	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions .....			30e	999999999999
33	Reserved for future use .....			30f	999999999999
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions .....			30g	999999999999
c	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions .....		XXXXXXXXXXXXXXXXXXXX	31	999999999999
				32	999999999999
				33	
				34a	<input checked="" type="checkbox"/> All investment is at risk.
				34b	<input checked="" type="checkbox"/> Some investment is not at risk.
				34c	999999999999

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

Form 4835 (2024)

Form 4835

## Qualified Business Income Calculation Worksheet

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Description of Farm Rental

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form/Schedule

XXXX

Unit

999

1.	Form 4835, Line 32 or 34, Net farm rental income or (loss) .....	1.	999999999999
Additions for qualified business income:			
2.	Form 4797, Ordinary income .....	2.	999999999999
Prior suspended losses allowed:			
3.	Passive suspended losses .....	3.	999999999999
4.	At-Risk suspended losses .....	4.	999999999999
5.	Section 179 carryover .....	5.	999999999999
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	999999999999
Subtractions for qualified business income			
7.	Form 4797, Ordinary loss (includes share of net 1231 loss) .....	7.	999999999999
8.	Reserved .....	8.	999999999999
9.	Reserved .....	9.	999999999999
10.	Total subtraction to net profit or (loss). Add lines 7 through 9. ....	10.	999999999999
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10. ....	11.	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

Carryovers:	Beginning of Year		End of Year			
	Pre -2018 (A)	After 2017 (B)	Allowed loss (C)	Pre -2018 (D)	After 2017 (E)	QBI Portion of Allowed Losses
Passive activity:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
At-Risk:						
Operating	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Form 4797, Part II	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Other:						
Section 179 expense	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward 999999999999

**Substitute for Form W-2, Wage and Tax Statement, or  
Form 1099-R, Distributions From Pensions, Annuities, Retirement  
or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

u Attach to Form 1040, 1040-SR, or 1040-X.

u Go to [www.irs.gov/Form4852](http://www.irs.gov/Form4852) for the latest information.

**You must take the following steps before filing Form 4852**

- Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.

- If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS will also send you a Form 4852. If you don't receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you to file with your return.

1 Name(s) shown on return  XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	2 Your social security number  XXXXXXXXXXXX																												
3 Address  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX																													
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>XXXX</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input checked="" type="checkbox"/> Form 1099-R. I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.																													
5 Employer's or payer's name, address, and ZIP code  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX																													
6 Employer's or payer's TIN (if known)  XXXXXXXXXXXX																													
7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">a Wages, tips, and other compensation .....</td> <td style="width: 10%;"><u>999999999999</u></td> <td style="width: 25%;">f State income tax withheld .....</td> <td style="width: 10%;"><u>999999999999</u></td> </tr> <tr> <td>b Social security wages .....</td> <td><u>999999999999</u></td> <td>(Name of state) ... <u>XX</u></td> <td></td> </tr> <tr> <td>c Medicare wages and tips .....</td> <td><u>999999999999</u></td> <td>g Local income tax withheld .....</td> <td><u>999999999999</u></td> </tr> <tr> <td>d Social security tips .....</td> <td><u>999999999999</u></td> <td>(Name of locality) <u>XXXXXXXXXX</u></td> <td></td> </tr> <tr> <td>e Federal income tax withheld .....</td> <td><u>999999999999</u></td> <td>h Social security tax withheld .....</td> <td><u>999999999999</u></td> </tr> <tr> <td></td> <td></td> <td>i Medicare tax withheld .....</td> <td><u>999999999999</u></td> </tr> </table>		a Wages, tips, and other compensation .....	<u>999999999999</u>	f State income tax withheld .....	<u>999999999999</u>	b Social security wages .....	<u>999999999999</u>	(Name of state) ... <u>XX</u>		c Medicare wages and tips .....	<u>999999999999</u>	g Local income tax withheld .....	<u>999999999999</u>	d Social security tips .....	<u>999999999999</u>	(Name of locality) <u>XXXXXXXXXX</u>		e Federal income tax withheld .....	<u>999999999999</u>	h Social security tax withheld .....	<u>999999999999</u>			i Medicare tax withheld .....	<u>999999999999</u>				
a Wages, tips, and other compensation .....	<u>999999999999</u>	f State income tax withheld .....	<u>999999999999</u>																										
b Social security wages .....	<u>999999999999</u>	(Name of state) ... <u>XX</u>																											
c Medicare wages and tips .....	<u>999999999999</u>	g Local income tax withheld .....	<u>999999999999</u>																										
d Social security tips .....	<u>999999999999</u>	(Name of locality) <u>XXXXXXXXXX</u>																											
e Federal income tax withheld .....	<u>999999999999</u>	h Social security tax withheld .....	<u>999999999999</u>																										
		i Medicare tax withheld .....	<u>999999999999</u>																										
8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.  <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">a Gross distribution .....</td> <td style="width: 10%;"><u>999999999999</u></td> <td style="width: 25%;">f Federal income tax withheld .....</td> <td style="width: 10%;"><u>999999999999</u></td> </tr> <tr> <td>b Taxable amount .....</td> <td><u>999999999999</u></td> <td>g State income tax withheld .....</td> <td><u>999999999999</u></td> </tr> <tr> <td>c Taxable amount not determined .....</td> <td><u>X</u></td> <td>(Name of state) ... <u>XX</u></td> <td></td> </tr> <tr> <td>d Total distribution .....</td> <td><u>X</u></td> <td>h Local income tax withheld .....</td> <td><u>999999999999</u></td> </tr> <tr> <td>e Capital gain (included in line 8b) .....</td> <td><u>999999999999</u></td> <td>(Name of locality) <u>XXXXXXXXXX</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td>i Employee contributions .....</td> <td><u>999999999999</u></td> </tr> <tr> <td></td> <td></td> <td>j Distribution codes .....</td> <td><u>XXXXXX X X</u></td> </tr> </table>		a Gross distribution .....	<u>999999999999</u>	f Federal income tax withheld .....	<u>999999999999</u>	b Taxable amount .....	<u>999999999999</u>	g State income tax withheld .....	<u>999999999999</u>	c Taxable amount not determined .....	<u>X</u>	(Name of state) ... <u>XX</u>		d Total distribution .....	<u>X</u>	h Local income tax withheld .....	<u>999999999999</u>	e Capital gain (included in line 8b) .....	<u>999999999999</u>	(Name of locality) <u>XXXXXXXXXX</u>				i Employee contributions .....	<u>999999999999</u>			j Distribution codes .....	<u>XXXXXX X X</u>
a Gross distribution .....	<u>999999999999</u>	f Federal income tax withheld .....	<u>999999999999</u>																										
b Taxable amount .....	<u>999999999999</u>	g State income tax withheld .....	<u>999999999999</u>																										
c Taxable amount not determined .....	<u>X</u>	(Name of state) ... <u>XX</u>																											
d Total distribution .....	<u>X</u>	h Local income tax withheld .....	<u>999999999999</u>																										
e Capital gain (included in line 8b) .....	<u>999999999999</u>	(Name of locality) <u>XXXXXXXXXX</u>																											
		i Employee contributions .....	<u>999999999999</u>																										
		j Distribution codes .....	<u>XXXXXX X X</u>																										

- 9 How did you determine the amounts on lines 7 and 8 above?  
  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

- 10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.  
  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

Form **4868**

Department of the Treasury  
Internal Revenue Service

(on bottom of page)

**Application for Automatic Extension of Time  
To File U.S. Individual Income Tax Return**  
Go to [www.irs.gov/Form4868](http://www.irs.gov/Form4868) for the latest information.

OMB No. 1545-0074

**2024**

**Mail To: Department of the Treasury  
Internal Revenue Service**

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

CUT HERE

Form **4868**

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2024, or other tax year beginning **XXXXXX**, and ending **XXXXXX**.

OMB No. 1545-0074

**2024**

<b>Part I Identification</b>		<b>Part II Individual Income Tax</b>	
1 Your name(s) (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXXXXX		4 Estimate of total tax liability for 2024 \$ <b>999999999999</b> 5 Total 2024 payments ..... <b>999999999999</b> 6 Balance due. Subtract line 5 from line 4. See instructions ..... <b>999999999999</b>	
Address (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX		7 Amount you're paying (see instructions) .... <b>999999999999</b>	
City, town, or post office XXXXXXXXXXXXXXXXXXXX		State <b>XX</b>	ZIP code XXXXXXXXXXXX
2 Your social security number XXXXXXXXXXXX XXXXXXXXXX	3 Spouse's social security number XXXXXXXXXXXX XXXXXXXXXX	8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions ..... <input checked="" type="checkbox"/> 9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding ..... <input checked="" type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Form **4868** (2024)

Form **4868**

Department of the Treasury

Internal Revenue Service

(on bottom of page)

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

OMB No. 1545-0074

**2024**

**Mail To: Department of the Treasury  
Internal Revenue Service**

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form **4868**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0074

**2024**

For calendar year 2024, or other tax year beginning

XXXXXXXX , ending XXXXXX

**Part I Identification**

**Part II Individual Income Tax**

X XXXXXXXXXXXXXXXXXXXXXXX  
X XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

- |   |  |                                     |
|---|--|-------------------------------------|
| 4 | Estimate of total tax liability for 2024 .....   | \$ 999999999999                     |
| 5 | Total 2024 payments .....  | 999999999999                        |
| 6 | <b>Balance due.</b> Subtract line 5 from<br>line 4. See instructions .....   | 999999999999                        |
| 7 | Amount you're paying (see instr.) .....  | 999999999999                        |
| 8 | Check here if you're "out of the country" and a U.S. citizen<br>or resident. See instructions .....                            | <input checked="" type="checkbox"/> |
| 9 | Check here if you file Form 1040-NR and didn't receive<br>wages as an employee subject to U.S. income tax<br>withholding ..... | <input checked="" type="checkbox"/> |

2 XXXXXXXXXX  
XXXXXXX  
XXXXXXX

3 XXXXXXXXXX  
XXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form **4868**

Department of the Treasury  
Internal Revenue Service

(on bottom of page)

COPY - Do not file

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

Go to [www.irs.gov/Form4868](http://www.irs.gov/Form4868) for the latest information.

OMB No. 1545-0074

**2024**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form **4868**

Department of the Treasury  
Internal Revenue Service

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

For calendar year 2024, or other tax year beginning XXXXXXXX, and ending XXXXXXXX.

OMB No. 1545-0074

**2024**

<b>Part I Identification</b>			<b>Part II Individual Income Tax</b>		
1 Your name(s) (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			4 Estimate of total tax liability for 2024 \$ 999999999999 5 Total 2024 payments ..... 999999999999 6 Balance due. Subtract line 5 from line 4. See instructions ..... 999999999999		
Address (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			7 Amount you're paying (see instructions) .... 999999999999		
City, town, or post office XXXXXXXXXXXXXXXXXXXXXX		State XX	ZIP code XXXXXX	8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions ..... <input checked="" type="checkbox"/>	
2 Your social security number XXXXXXXXXXXX XXXXXXXXXX		3 Spouse's social security number XXXXXXXXXXXX XXXXXXXXXX		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding ..... <input checked="" type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Form **4868** (2024)

Form **4952**Department of the Treasury  
Internal Revenue Service

XXXXXXXXXXXXXX

**Investment Interest Expense Deduction**

Attach to your tax return.

Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

OMB No. 1545-0191

**2024**Attachment Sequence No. **51**

Name(s) shown on return

Identifying number

XX

XXXXXXXXXXXX

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2024 (see instructions)	1	99999999999999
2 Disallowed investment interest expense from 2023 Form 4952, line 7	2	99999999999999
<b>3 Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	<b>99999999999999</b>

**Part II Net Investment Income**

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	99999999999999	<b>4c</b>	99999999999999
b Qualified dividends included on line 4a	4b	99999999999999		
c Subtract line 4b from line 4a				
d Net gain from the disposition of property held for investment	4d	99999999999999		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	XXXXX	99999999999999	4e	99999999999999
f Subtract line 4e from line 4d			4f	99999999999999
g Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	99999999999999
h Investment income. Add lines 4c, 4f, and 4g			4h	99999999999999
5 Investment expenses (see instructions)			5	99999999999999
<b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0			6	99999999999999

**Part III Investment Interest Expense Deduction**

7 Disallowed investment interest expense to be carried forward to 2025. Subtract line 6 from line 3. If zero or less, enter -0-	7	99999999999999
<b>8 Investment interest expense deduction.</b> Enter the smaller of line 3 or line 6. See instructions	<b>8</b>	<b>99999999999999</b>

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2024)

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
1 Total investment interest expense .....	Form 4952 Line 3 1 999999999999
2 Interest income .....	2 999999999999
3 Dividend income XXXXXXXXXX 999999999999	3 999999999999
4 Schedule F and Form 4835 investment income .....	4 999999999999
5 Schedule C investment income .....	5 999999999999
6 K-1 Investment income adjustment .....	6 999999999999
7 K1-T Investment income adjustment .....	7 999999999999
8 Gross Royalty income .....	8 999999999999
9 Other investment income XXXXXXXX 999999999999	9 999999999999
10 K-1/K1-T Portfolio income .....	10 999999999999
11 Net passive income recharacterized as nonpassive income .....	11 999999999999
12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952 .....	12 999999999999
13 Add Line 2 through Line 12. ....	Form 4952 Line 4a 13 999999999999
14 Qualified dividends included on Line 13. ....	Form 4952 Line 4b 14 999999999999
15 Subtract Line 14 from Line 13. ....	Form 4952 Line 4c 15 999999999999
16 Sch D non-business investment income +/- amount from Screens CO or 4952 .....	16 999999999999
17 Capital gain distributions XXXXXXXX 999999999999	17 999999999999
18 Net Like-kind capital gain or loss .....	18 999999999999
19 Net Installment capital gain .....	19 999999999999
20 Net K1-T capital gain or loss .....	20 999999999999
21 Net K-1 capital gain or loss .....	21 999999999999
22 Partner/Shareholder basis adjustment - net capital gain/loss .....	22 999999999999
23 Net Form 6781 capital gain or loss .....	23 999999999999
24 Adjustment from Screen 4952 and other adjustments .....	24 999999999999
25 Add Line 16 through Line 24. If result is a loss, enter zero. ....	Form 4952 Line 4d 25 999999999999
26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952 .....	26 999999999999
27 Capital gain distributions XXXXXXXX 999999999999	27 999999999999
28 Long-term capital gain or loss from like-kind exchanges .....	28 999999999999
29 Long-term capital gain from installment sales .....	29 999999999999
30 Long-term capital gain or loss from Schedules K-1 .....	30 999999999999
31 Partner/Shareholder basis adjustment - long-term capital gain/loss .....	31 999999999999
32 Long-term capital gain or loss from Schedules K1-T .....	32 999999999999
33 Long-term capital gains or losses from Form 6781 .....	33 999999999999
34 Adjustment from Screen 4952 .....	34 999999999999
35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46. ....	35 999999999999
36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952 .....	36 999999999999
37 Short-term capital gain or loss from like-kind exchanges .....	37 999999999999
38 Short-term capital gain from installment sales .....	38 999999999999
39 Short-term capital gain or loss from Schedules K-1 .....	39 999999999999
40 Partner/Shareholder basis adjustment - short-term capital gain/loss .....	40 999999999999
41 Short-term capital gain or loss from Schedules K1-T .....	41 999999999999
42 Short-term capital gain or loss from Form 6781 .....	42 999999999999
43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero. ....	43 999999999999
44 Subtract Line 43 from Line 35. If result is a loss, enter zero. ....	Net capital gain from investments Form 4952 Line 4e 44 999999999999
45 Enter the lesser of Line 25 or Line 44. ....	Form 4952 Line 4f 45 999999999999
46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48. ....	Form 4952 Line 4g 46 999999999999
47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income. ....	Form 4952 Line 4h 47 999999999999
48 Add Line 15, Line 46 and Line 47. ....	Form 4952 Line 5 48 999999999999
49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp .....	Form 4952 Line 6 49 999999999999
50 Subtract investment expense from investment income. (Line 49 from Line 48) .....	Form 4952 Line 7 50 999999999999
51 Subtract net investment income from total investment expense. (Line 50 from Line 1) .....	Form 4952 Line 8 51 999999999999
52 Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1. ....	Form 4952 Line 8 52 999999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
1 Total investment interest expense .....	Form 4952-AMT Line 3 1 999999999999
2 Interest income .....	2 999999999999
3 Dividend income XXXXXXXXXX 999999999999	3 999999999999
4 Schedule F and Form 4835 investment income .....	4 999999999999
5 Schedule C investment income .....	5 999999999999
6 K-1 Investment income adjustment .....	6 999999999999
7 K1-T Investment income adjustment .....	7 999999999999
8 Gross Royalty income .....	8 999999999999
9 Other investment income .....	9 999999999999
10 K-1/K1-T Portfolio income .....	10 999999999999
11 Net passive income recharacterized as nonpassive income .....	11 999999999999
12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952 .....	12 999999999999
13 Add Line 2 through Line 12. ....	Form 4952-AMT Line 4a 13 999999999999
14 Qualified dividends included on Line 13. ....	Form 4952-AMT Line 4b 14 999999999999
15 Subtract Line 14 from Line 13. ....	Form 4952-AMT Line 4c 15 999999999999
16 Sch D non-business investment income +/- amount from Screens CO or 4952	16 999999999999
17 Capital gain distributions .....	17 999999999999
18 Net Like-kind capital gain or loss .....	18 999999999999
19 Net Installment capital gain .....	19 999999999999
20 Net K1-T capital gain or loss .....	20 999999999999
21 Net K-1 capital gain or loss .....	21 999999999999
22 Partner/Shareholder basis adjustment - net capital gain/loss .....	22 999999999999
23 Net Form 6781 capital gain or loss .....	23 999999999999
24 Adjustment from Screen 4952 and other adjustments .....	24 999999999999
25 Add Line 16 through Line 24. If result is a loss, enter zero. ....	Form 4952-AMT Line 4d 25 999999999999
26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952	26 999999999999
27 Capital gain distributions .....	27 999999999999
28 Long-term capital gain or loss from like-kind exchanges .....	28 999999999999
29 Long-term capital gain from installment sales .....	29 999999999999
30 Long-term capital gain or loss from Schedules K-1 .....	30 999999999999
31 Partner/Shareholder basis adjustment - long-term capital gain/loss .....	31 999999999999
32 Long-term capital gain or loss from Schedules K1-T .....	32 999999999999
33 Long-term capital gains or losses from Form 6781 .....	33 999999999999
34 Adjustment from Screen Misc .....	34 999999999999
35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.	35 999999999999
36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	36 999999999999
37 Short-term capital gain or loss from like-kind exchanges .....	37 999999999999
38 Short-term capital gain from installment sales .....	38 999999999999
39 Short-term capital gain or loss from Schedules K-1 .....	39 999999999999
40 Partner/Shareholder basis adjustment - short-term capital gain/loss .....	40 999999999999
41 Short-term capital gain or loss from Schedules K1-T .....	41 999999999999
42 Short-term capital gain or loss from Form 6781 .....	42 999999999999
43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.	43 999999999999
44 Subtract Line 43 from Line 35. If result is a loss, enter zero. ....	AMT Net capital gain from investments
45 Enter the lesser of Line 25 or Line 44. ....	Form 4952-AMT Line 4e 44 999999999999
46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48. ....	Form 4952-AMT Line 4f 45 999999999999
47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.	Form 4952-AMT Line 4g 46 999999999999
48 Add Line 15, Line 46 and Line 47. ....	Form 4952-AMT Line 4h 47 999999999999
49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp	Form 4952-AMT Line 5 48 999999999999
50 Subtract investment expense from investment income. (Line 49 from Line 48) .....	Form 4952-AMT Line 6 49 999999999999
51 Subtract net investment income from total investment expense. (Line 50 from Line 1)	Form 4952-AMT Line 7 50 999999999999
52 Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.	Form 4952-AMT Line 8 51 999999999999
	52 999999999999
Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
1 Total investment interest expense .....	Form 4952-AMT Line 3 1 999999999999
2 Interest income .....	2 999999999999
3 Dividend income XXXXXXXXXX 999999999999	3 999999999999
4 Schedule F and Form 4835 investment income .....	4 999999999999
5 Schedule C investment income .....	5 999999999999
6 K-1 Investment income adjustment .....	6 999999999999
7 K1-T Investment income adjustment .....	7 999999999999
8 Gross Royalty income .....	8 999999999999
9 Other investment income .....	9 999999999999
10 K-1/K1-T Portfolio income .....	10 999999999999
11 Net passive income recharacterized as nonpassive income .....	11 999999999999
12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952 .....	12 999999999999
13 Add Line 2 through Line 12. ....	Form 4952-AMT Line 4a 13 999999999999
14 Qualified dividends included on Line 13. ....	Form 4952-AMT Line 4b 14 999999999999
15 Subtract Line 14 from Line 13. ....	Form 4952-AMT Line 4c 15 999999999999
16 Sch D non-business investment income +/- amount from Screens CO or 4952	16 999999999999
17 Capital gain distributions .....	17 999999999999
18 Net Like-kind capital gain or loss .....	18 999999999999
19 Net Installment capital gain .....	19 999999999999
20 Net K1-T capital gain or loss .....	20 999999999999
21 Net K-1 capital gain or loss .....	21 999999999999
22 Partner/Shareholder basis adjustment - net capital gain/loss .....	22 999999999999
23 Net Form 6781 capital gain or loss .....	23 999999999999
24 Adjustment from Screen 4952 and other adjustments .....	24 999999999999
25 Add Line 16 through Line 24. If result is a loss, enter zero. ....	Form 4952-AMT Line 4d 25 999999999999
26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952	26 999999999999
27 Capital gain distributions .....	27 999999999999
28 Long-term capital gain or loss from like-kind exchanges .....	28 999999999999
29 Long-term capital gain from installment sales .....	29 999999999999
30 Long-term capital gain or loss from Schedules K-1 .....	30 999999999999
31 Partner/Shareholder basis adjustment - long-term capital gain/loss .....	31 999999999999
32 Long-term capital gain or loss from Schedules K1-T .....	32 999999999999
33 Long-term capital gains or losses from Form 6781 .....	33 999999999999
34 Adjustment from Screen Misc .....	34 999999999999
35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.	35 999999999999
36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952	36 999999999999
37 Short-term capital gain or loss from like-kind exchanges .....	37 999999999999
38 Short-term capital gain from installment sales .....	38 999999999999
39 Short-term capital gain or loss from Schedules K-1 .....	39 999999999999
40 Partner/Shareholder basis adjustment - short-term capital gain/loss .....	40 999999999999
41 Short-term capital gain or loss from Schedules K1-T .....	41 999999999999
42 Short-term capital gain or loss from Form 6781 .....	42 999999999999
43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.	43 999999999999
44 Subtract Line 43 from Line 35. If result is a loss, enter zero. ....	AMT Net capital gain from investments
45 Enter the lesser of Line 25 or Line 44. ....	Form 4952-AMT Line 4e 44 999999999999
46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48. ....	Form 4952-AMT Line 4f 45 999999999999
47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.	Form 4952-AMT Line 4g 46 999999999999
48 Add Line 15, Line 46 and Line 47. ....	Form 4952-AMT Line 4h 47 999999999999
49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp	Form 4952-AMT Line 5 48 999999999999
50 Subtract investment expense from investment income. (Line 49 from Line 48) .....	Form 4952-AMT Line 6 49 999999999999
51 Subtract net investment income from total investment expense. (Line 50 from Line 1)	Form 4952-AMT Line 7 50 999999999999
52 Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.	Form 4952-AMT Line 8 51 999999999999
	52 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Form 4952 - Investment Expenses Worksheet**

1. Enter the amount from line 9 of the Itemized Deductions Worksheet ..... 999999999999
2. Enter the amount from line 3 of the Itemized Deductions Worksheet ..... 999999999999
3. Itemized deduction phase-out percentage. Divide line 1 by line 2. ..... 999999999999
4. **Deductible itemized deduction post-phase-out percentage.** Subtract line 3 from 1.0 ..... 999999999999
5. Enter the amount of investment expenses reported on Schedule A, line 23 ..... 999999999999
6. Multiply line 5 by line 4 ..... 999999999999
7. Enter your total miscellaneous expenses subject to the 2% AGI limitation from Schedule A, line 27 ..... 999999999999
8. Multiply line 7 by line 4 ..... 999999999999
9. Enter the smaller of line 6 or line 8 ..... 999999999999
10. Enter the bond premium amortization reported on Schedule A, line 28 ..... 999999999999
11. Multiply line 10 by line 4 ..... 999999999999
12. **Investment expenses.** Add lines 9 and 11. Enter this amount on line 49 of the Investment Income Worksheet ..... 999999999999

# Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form4972](http://www.irs.gov/Form4972) for the latest information.

Name of recipient of distribution

Identifying number

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Complete this part to see if you can use Form 4972**

- 1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (for example, pension, profit-sharing, or stock bonus)? If "No" **don't** use this form .....
  - 2 Did you roll over any part of the distribution? If "Yes," **don't** use this form .....
  - 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? .....
  - 4 Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, and **(c)** a participant in the plan for at least 5 years before the year of the distribution? .....
- If you answered "No" to both questions 3 and 4, **don't** use this form.
- 5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **don't** use this form for a 2024 distribution from your own plan .....
  - b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received as a beneficiary of that participant after 1986? If "Yes," **don't** use this form for this distribution .....

	Yes	No
1	X	X
2	X	X
3	X	X
4	X	X
5a	X	X
5b	X	X

**Part II Complete this part to choose the 20% capital gain elections (see instructions)**

- 6 Capital gain part from Form 1099-R, box 3 ..... XXX 9999999999999
  - 7 Multiply line 6 by 20% (0.20) ..... 7 9999999999999
- If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, 1040-SR, or 1040-NR, line 16, or Form 1041, Schedule G, line 1b. Be sure to check box 2 on Form 1040, 1040-SR, or 1040-NR, line 16.

6	9999999999999
7	9999999999999

**Part III Complete this part to choose the 10-year tax option (see instructions)**

- 8 If you completed Part II, enter the amount from Form 1099-R, box 2a, minus box 3. If you didn't complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include net unrealized appreciation (NUA) in taxable income), see instructions ..... XXX 9999999999999
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .....
- 10 Total taxable amount. Subtract line 9 from line 8 .....
- 11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- .....
- 12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18 .....
- 13 Multiply line 12 by 50% (0.50), but **don't** enter more than \$10,000 ..... 13 9999999999999
- 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- ..... 14 9999999999999
- 15 Multiply line 14 by 20% (0.20) ..... 15 9999999999999
- 16 Minimum distribution allowance. Subtract line 15 from line 13 .....
- 17 Subtract line 16 from line 12 .....
- 18 Federal estate tax attributable to lump-sum distribution .....
- 19 Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23 .....
- 20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) ..... 20 9999999999999
- 21 Multiply line 16 by the decimal on line 20 ..... 21 9999999999999
- 22 Subtract line 21 from line 11 .....
- 23 Multiply line 19 by 10% (0.10) .....
- 24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions .....
- 25 Multiply line 24 by 10.0. If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30 .....
- 26 Multiply line 22 by 10% (0.10) .....
- 27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions .....
- 28 Multiply line 27 by 10.0 .....
- 29 Subtract line 28 from line 25. Multiple recipients, see instructions ..... XXX
- 30 **Tax on lump-sum distribution.** Add lines 7 and 29. Also, include this amount in the total on Form 1040, 1040-SR, or 1040-NR, line 16 (check box 2), or Form 1041, Schedule G, line 1b .....

8	9999999999999
9	9999999999999
10	9999999999999
11	9999999999999
12	9999999999999
13	9999999999999
14	9999999999999
15	9999999999999
16	9999999999999
17	9999999999999
18	9999999999999
19	9999999999999
20	9999999999999
21	9999999999999
22	9999999999999
23	9999999999999
24	9999999999999
25	9999999999999
26	9999999999999
27	9999999999999
28	9999999999999
29	9999999999999
30	9999999999999

**Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)**

OMB No. 1545-0074

**2024**

Attachment Sequence No. 168

Department of the Treasury  
Internal Revenue Service

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I      Income From Guam or the CNMI**

1 Wages, salaries, tips, etc.	
2 Taxable interest	
3 Ordinary dividends	
4 Taxable refunds, credits, or offsets of local Guam or CNMI income taxes	
5 Alimony received	
6 Business income or (loss)	
7 Capital gain or (loss)	
8 Other gains or (losses)	
9 IRA distributions (taxable amount)	
10 Pensions and annuities (taxable amount)	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	
12 Farm income or (loss)	
13 Unemployment compensation	
14 Social security benefits (taxable amount)	
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15 Other income. List type and amount	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
16 Total income. Add lines 1 through 15	

	Guam	CNMI
1	9999999999999	9999999999999
2	9999999999999	9999999999999
3	9999999999999	9999999999999
4	9999999999999	9999999999999
5	9999999999999	9999999999999
6	9999999999999	9999999999999
7	9999999999999	9999999999999
8	9999999999999	9999999999999
9	9999999999999	9999999999999
10	9999999999999	9999999999999
11	9999999999999	9999999999999
12	9999999999999	9999999999999
13	9999999999999	9999999999999
14	9999999999999	9999999999999
15	9999999999999	9999999999999
16	9999999999999	9999999999999

**Part II      Adjustments to Income From Guam or the CNMI**

17 Educator expenses	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	
19 Health savings account deduction	
20 Moving expenses for members of the armed forces	
21 Deductible part of self-employment tax	
22 Self-employed SEP, SIMPLE, and qualified plans	
23 Self-employed health insurance deduction	
24 Penalty on early withdrawal of savings	
25 IRA deduction	
26 Student loan interest deduction	
27 Reserved for future use	
28 Reserved for future use	
	XXXXXXXXXXXXXXXXXXXXXX
29 Add lines 17 through 28	XXXXXXXXXXXXXXXXXXXXXX
30 Adjusted gross income. Subtract line 29 from line 16	

17	9999999999999	9999999999999
18	9999999999999	9999999999999
19	9999999999999	9999999999999
20	9999999999999	9999999999999
21	9999999999999	9999999999999
22	9999999999999	9999999999999
23	9999999999999	9999999999999
24	9999999999999	9999999999999
25	9999999999999	9999999999999
26	9999999999999	9999999999999
27		
28		
29	9999999999999	9999999999999
30	9999999999999	9999999999999

**Part III      Payments of Income Tax to Guam or the CNMI**

31 Payments on estimated tax return filed with Guam or the CNMI	
32 Income tax withheld from your wages while employed by the U.S. Government as a civilian in Guam or the CNMI	
33 Income tax withheld from your wages while employed as a member of the U.S. Armed Forces in Guam or the CNMI	
34 Income tax withheld from your wages earned in Guam or the CNMI other than amounts on lines 31 through 33	
35 Total payments. Add lines 31 through 34	

31	9999999999999	9999999999999
32	9999999999999	9999999999999
33	9999999999999	9999999999999
34	9999999999999	9999999999999
35	9999999999999	9999999999999

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

Form 5074 (2024)

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

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.  
Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

2024

Attachment  
Sequence No. 29

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

Your social security number

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**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  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.

XXXXXXXXXXXX

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces  
below. See instructions.

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

If this is an amended  
return, check here 

Foreign country name

XXXXXXXXXXXXXXXXXXXX

Foreign province/state/county

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code

XXXXXXXXXXXXXXXXXXXX

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 includable in income (see instructions). For Roth IRA distributions, see instructions.	1	999999999999
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions).	2	999999999999
Enter the appropriate exception number from the instructions: XX XXXXXXXXXXXXXXXXXXXXXXX	3	999999999999
3 Amount subject to additional tax. Subtract line 2 from line 1	4	999999999999
4 <b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8		
<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLE 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 ABLE account.

5 Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account	5	999999999999
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	999999999999
7 Amount subject to additional tax. Subtract line 6 from line 5	7	999999999999
8 <b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	999999999999

**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	999999999999
10 If your traditional IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	999999999999
11 2024 traditional IRA distributions included in income (see instructions)	11	999999999999
12 2024 distributions of prior year excess contributions (see instructions)	12	999999999999
13 Add lines 10, 11, and 12	13	999999999999
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	999999999999
15 Excess contributions for 2024 (see instructions)	15	999999999999
16 Total excess contributions. Add lines 14 and 15	16	999999999999
17 <b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> 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	999999999999

**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	999999999999
19 If your Roth IRA contributions for 2024 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	999999999999
20 2024 distributions from your Roth IRAs (see instructions)	20	999999999999
21 Add lines 19 and 20	21	999999999999
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	999999999999
23 Excess contributions for 2024 (see instructions)	23	999999999999
24 Total excess contributions. Add lines 22 and 23	24	999999999999
25 <b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> 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	999999999999

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	999999999999
27 If the contributions to your Coverdell ESAs for 2024 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0- .....	27	999999999999
28 2024 distributions from your Coverdell ESAs (see instructions) .....	28	999999999999
29 Add lines 27 and 28 .....	29	999999999999
30 Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0- .....	30	999999999999
31 Excess contributions for 2024 (see instructions) .....	31	999999999999
32 Total excess contributions. Add lines 30 and 31 .....	32	999999999999
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	999999999999

**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	999999999999
35 If the contributions to your Archer MSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- .....	35	999999999999
36 2024 distributions from your Archer MSAs from Form 8853, line 8 .....	36	999999999999
37 Add lines 35 and 36 .....	37	999999999999
38 Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0- .....	38	999999999999
39 Excess contributions for 2024 (see instructions) .....	39	999999999999
40 Total excess contributions. Add lines 38 and 39 .....	40	999999999999
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	999999999999

**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	999999999999
43 If the contributions to your HSAs for 2024 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0- .....	43	999999999999
44 2024 distributions from your HSAs from Form 8889, line 16 .....	44	999999999999
45 Add lines 43 and 44 .....	45	999999999999
46 Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0- .....	46	999999999999
47 Excess contributions for 2024 (see instructions) .....	47	999999999999
48 Total excess contributions. Add lines 46 and 47 .....	48	999999999999
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	999999999999

**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	999999999999
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	999999999999

**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	999999999999
b Minimum required distribution for 2024 from all other plans .....	52b	999999999999
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	999999999999
b Amount distributed to you during 2024 from all other plans .....	53b	999999999999
54a Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0- XX 9999999	54a	999999999999
b Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0- XX 9999999	54b	999999999999
55 Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 8, or Form 1041, Schedule G, line 8 .....	55	999999999999

<b>Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 _____		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX		Check <input checked="" type="checkbox"/> if self-employed Firm's EIN XXXXXXXXXXXX
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX	PTIN XXXXXXXXXXXX Phone no. XXXXXXXXXXXX

Repayment of the First-Time  
Homebuyer Credit

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

Go to [www.irs.gov/Form5405](http://www.irs.gov/Form5405) for instructions and the latest information.

Name shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed**

- 1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY). See instructions ..... XXXXXXXXXX
- 2 If you meet the following conditions, check here  X
- I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with U.S. Government orders for qualified official extended duty service. No repayment of the credit is required. See instructions. Stop here.
- 3 Check the box below that applies to you. See the instructions for the definition of "related person."
- a  I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.
- b  I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.
- c  I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.
- d  I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.
- e  I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is:  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f  My home was destroyed, condemned, or sold under threat of condemnation and I had a gain. See instructions.
- g  My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain. See instructions.
- h  The taxpayer who claimed the credit died in 2024. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2024 with the deceased taxpayer, see instructions. Otherwise, stop here.

**Part II Repayment of the Credit**

- |  |   |              |
|--|---|--------------|
| 4 Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g .....                  | 4 | 999999999999 |
| 5 Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2023 .....  | 5 | 999999999999 |
| 6 Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8 ..... | 6 | 999999999999 |
| 7 Enter the gain on the disposition of your main home (from line 15 below)   | 7 | 999999999999 |
| 8 Amount of the credit to be repaid. See instructions .....  | 8 | 999999999999 |
- Next:** Enter the amount from line 8 on your 2024 Schedule 2 (Form 1040), line 10.

**Part III Form 5405 Gain or (Loss) Worksheet**

**Note:** Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

- |   |    |              |
|---|----|--------------|
| 9 Selling price of home, insurance proceeds, or gross condemnation award .....  | 9  | 999999999999 |
| 10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award .....           | 10 | 999999999999 |
| 11 Subtract line 10 from line 9. This is the amount realized on the sale of the home .....  | 11 | 999999999999 |
| 12 Adjusted basis of home sold (see instructions) .....   | 12 | 999999999999 |
| 13 Enter the first-time homebuyer credit claimed on Form 5405 minus the amount of the credit you repaid with your tax returns for the years 2010 through 2023 ..... | 13 | 999999999999 |
| 14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit .....  | 14 | 999999999999 |
| 15 Subtract line 14 from line 11 .....  | 15 | 999999999999 |
- If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However**, check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II.
- If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Repayment of Credit Claimed in 2008**

Taxpayers who purchased a home in 2008 in which the first-time homebuyer credit was claimed, are required to repay the credit ratably over 15 years. The repayment schedule and payment included as additional tax on Form 1040 are reported on this worksheet. If the home is disposed or ceases to be the principal residence, the remaining balance of the credit may be included as additional tax on Form 1040. Please see **Form 5405 Instructions** for details.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

15 - Year Repayment			15 - Year Repayment		
Year	Schedule	Payment made	Year	Schedule	Payment made
2010	999999999999	999999999999	2010	999999999999	999999999999
2011	999999999999	999999999999	2011	999999999999	999999999999
2012	999999999999	999999999999	2012	999999999999	999999999999
2013	999999999999	999999999999	2013	999999999999	999999999999
2014	999999999999	999999999999	2014	999999999999	999999999999
2015	999999999999	999999999999	2015	999999999999	999999999999
2016	999999999999	999999999999	2016	999999999999	999999999999
2017	999999999999	999999999999	2017	999999999999	999999999999
2018	999999999999	999999999999	2018	999999999999	999999999999
2019	999999999999	999999999999	2019	999999999999	999999999999
2020	999999999999	999999999999	2020	999999999999	999999999999
2021	999999999999	999999999999	2021	999999999999	999999999999
2022	999999999999	999999999999	2022	999999999999	999999999999
2023	999999999999	999999999999	2023	999999999999	999999999999
2024	999999999999	999999999999	2024	999999999999	999999999999
Total	999999999999		Total	999999999999	

Payment in 2024 999999999999

First-time homebuyer credit remaining to repay 999999999999 X

Payment in 2024 999999999999

First-time homebuyer credit remaining to repay 999999999999 X

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Holding Period for Purchases After 2008**

Taxpayers who purchased a home after 2008, generally only have to repay the First-time homebuyer credit if the home is disposed or ceases to be the principal residence within a 36-month period. If the home is disposed or ceases to be the principal residence before the 36-month holding period, the credit may be included as additional tax on Form 1040. The holding period is calculated on this worksheet. Please see **Form 5405 Instructions** for details.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Credit Taken	Date Acquired	36-Month Holding Period	Credit Taken	Date Acquired	36-Month Holding Period
999999999999 X	XXXXXXX	XXXXXXX	999999999999 X	XXXXXXX	XXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**5471**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With Respect  
to Certain Foreign Corporations**

OMB No. 1545-0123

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.  
Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning XXXXXXXXX, and ending XXXXXXXXXAttachment  
Sequence No. **121**

Name of person filing this return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

A Identifying number

XXXXXXXXXXXX

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

B Category of filer (See instructions. Check applicable box(es).) XXXXXXXXXXXXXXX

1a  1b  1c  2  3  4  5a  5b  5c 

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period

9999999 %

Filer's tax year beginning XXXXXXXX, and ending XXXXXXXX

D Check box if this is a final Form 5471 for the foreign corporation E Check if any excepted specified foreign financial assets are reported on this form (see instructions) F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 G If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) 

H Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	X	X	X
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXX	X	X	X
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	X	X	X
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	X	X	X
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	X	X	X

**Important:** Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXb(1) Employer identification number, if any  
XXXXXXXXXXXXb(2) Reference ID number (see instructions)  
XXXXXXXXXXXXXXXXXXXXb(3) Previous reference ID number(s), if any (see instructions)  
XXXXXXXXXXXXXXXXXXXXc Country under whose laws incorporated  
XXXXXXXXXXXXXXXXXXXX

d Date of incorp.

XXXXXXX

e Principal place of business

XXXXXXXXXXXXXXXXXXXX

f Principal business activity

code no. XXXXXX

g Principal business activity

XXXXXXXXXXXXXXXXXXXX

h Functional currency code

XXX

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

b If a U.S. income tax return was filed, enter:

(i) Taxable income or (loss)

(ii) U.S. income tax paid  
(after all credits)

999999999999

999999999999

c Name and address of foreign corporation's statutory or resident agent in country of incorporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

XXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999

**Schedule B Shareholders of Foreign Corporation**

**Part I U.S. Shareholders of Foreign Corporation (see instructions)**

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
XXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	9999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	9999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	9999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	9999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	
XXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	9999999

**Part II Direct Shareholders of Foreign Corporation (see instructions)**

(a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Schedule C      Income Statement (see instructions)**

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales .....	1a 999999999999	999999999999
	b Returns and allowances .....	1b 999999999999	999999999999
	c Subtract line 1b from line 1a .....	1c 999999999999	999999999999
	2 Cost of goods sold .....	2 999999999999	999999999999
	3 Gross profit (subtract line 2 from line 1c) .....	3 999999999999	999999999999
	4 Dividends .....	4 999999999999	999999999999
	5 Interest .....	5 999999999999	999999999999
	6a Gross rents .....	6a 999999999999	999999999999
	b Gross royalties and license fees .....	6b 999999999999	999999999999
	7 Net gain or (loss) on sale of capital assets .....	7 999999999999	999999999999
Deductions	8a Foreign currency transaction gain or loss—unrealized .....	8a 999999999999	999999999999
	b Foreign currency transaction gain or loss—realized .....	8b 999999999999	999999999999
	9 Other income (attach statement) XXXXXXXXXXXX .....	9 999999999999	999999999999
	10 Total income (add lines 3 through 9) .....	10 999999999999	999999999999
	11 Compensation not deducted elsewhere .....	11 999999999999	999999999999
	12a Rents .....	12a 999999999999	999999999999
	b Royalties and license fees .....	12b 999999999999	999999999999
	13 Interest .....	13 999999999999	999999999999
Net Income	14 Depreciation not deducted elsewhere .....	14 999999999999	999999999999
	15 Depletion .....	15 999999999999	999999999999
	16 Taxes (exclude income tax expense (benefit)) .....	16 999999999999	999999999999
	17 Other deductions (attach statement—exclude income tax expense (benefit)) XXXXXXXXXXXX .....	17 999999999999	999999999999
	18 Total deductions (add lines 11 through 17) .....	18 999999999999	999999999999
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	19 999999999999	999999999999
Other Comprehensive Income	20 Unusual or infrequently occurring items .....	20 999999999999	999999999999
	21a Income tax expense (benefit)—current .....	21a 999999999999	999999999999
	b Income tax expense (benefit)—deferred .....	21b 999999999999	999999999999
	22 Current year net income or (loss) per books (combine lines 19 through 21b) .....	22 999999999999	999999999999
	23a Foreign currency translation adjustments .....	23a 999999999999	999999999999
	b Other .....	23b 999999999999	999999999999
	c Income tax expense (benefit) related to other comprehensive income .....	23c 999999999999	999999999999
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	24 999999999999	999999999999

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash .....		1 9999999999999	9999999999999
2a Trade notes and accounts receivable .....		2a 9999999999999	9999999999999
b Less allowance for bad debts .....		2b ( 9999999999999 )	( 9999999999999 )
3 Derivatives .....		3 9999999999999	9999999999999
4 Inventories .....		4 9999999999999	9999999999999
5 Other current assets (attach statement) XXXXXXXXXXXXXXXX .....		5 9999999999999	9999999999999
6 Loans to shareholders and other related persons .....		6 9999999999999	9999999999999
7 Investment in subsidiaries (attach statement) XXXXXXXXXXXXXXXX .....		7 9999999999999	9999999999999
8 Other investments (attach statement) XXXXXXXXXXXXXXXX .....		8 9999999999999	9999999999999
9a Buildings and other depreciable assets .....		9a 9999999999999	9999999999999
b Less accumulated depreciation .....		9b ( 9999999999999 )	( 9999999999999 )
10a Depletable assets .....		10a 9999999999999	9999999999999
b Less accumulated depletion .....		10b ( 9999999999999 )	( 9999999999999 )
11 Land (net of any amortization) .....		11 9999999999999	9999999999999
12 Intangible assets:			
a Goodwill .....		12a 9999999999999	9999999999999
b Organization costs .....		12b 9999999999999	9999999999999
c Patents, trademarks, and other intangible assets .....		12c 9999999999999	9999999999999
d Less accumulated amortization for lines 12a, 12b, and 12c .....		12d ( 9999999999999 )	( 9999999999999 )
13 Other assets (attach statement) XXXXXXXXXXXXXXXX .....		13 9999999999999	9999999999999
14 Total assets .....		14 9999999999999	9999999999999
<b>Liabilities and Shareholders' Equity</b>			
15 Accounts payable .....		15 9999999999999	9999999999999
16 Other current liabilities (attach statement) XXXXXXXXXXXXXXXX .....		16 9999999999999	9999999999999
17 Derivatives .....		17 9999999999999	9999999999999
18 Loans from shareholders and other related persons .....		18 9999999999999	9999999999999
19 Other liabilities (attach statement) XXXXXXXXXXXXXXXX .....		19 9999999999999	9999999999999
20 Capital stock:			
a Preferred stock .....		20a 9999999999999	9999999999999
b Common stock .....		20b 9999999999999	9999999999999
21 Paid-in or capital surplus (attach reconciliation) XXXXXXXXXXXXXXXX .....		21 9999999999999	9999999999999
22 Retained earnings .....		22 9999999999999	9999999999999
23 Less cost of treasury stock .....		23 ( 9999999999999 )	( 9999999999999 )
24 Total liabilities and shareholders' equity .....		24 9999999999999	9999999999999

**Schedule G Other Information**

		Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?		X	X
If "Yes," see the instructions for required statement. XXXXXXXXXXXXXXXX			
2 During the tax year, did the foreign corporation own an interest in any trust?		X	X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?		X	X
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions). XXXXXXXXXXXXXXXX			
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?		X	X
If "Yes," complete lines 4b and 4c.			
b Enter the total amount of the base erosion payments .....	\$ 9999999999999		
c Enter the total amount of the base erosion tax benefits .....	\$ 9999999999999		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?		X	X
If "Yes," complete line 5b.			
b Enter the total amount of the disallowed deductions (see instructions) .....	\$ 9999999999999		

**Schedule G Other Information (continued)**

	Yes	No
<b>6a</b> Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation? .....	X	X
If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
<b>b</b> Enter the amount of gross receipts derived from all sales of general property to the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) .....	\$ 999999999999	
<b>c</b> Enter the amount of gross receipts derived from all sales of intangible property to the foreign corporation that the filer included in its computation of FDDEI .....	\$ 999999999999	
<b>d</b> Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI .....	\$ 999999999999	
<b>7</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? .....	X	X
If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		
<b>8</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? .....	X	X
<b>9a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year? .....	X	X
If "Yes," go to line 9b.		
<b>b</b> Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year .....	\$ 999999999999	
<b>10</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? .....	X	X
If "Yes," see instructions and attach statement. XXXXXXXXXXXX		
<b>11</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? .....	X	X
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
<b>12</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	X	X
<b>13</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? .....	X	X
<b>14</b> Did you answer "Yes" to any of the questions in the instructions for line 14? .....	X	X
If "Yes," enter the corresponding code(s) from the instructions and attach statement XXXXXXXX		
<b>15</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? .....	X	X
If "Yes," enter the amount .....	\$ 999999999999	
<b>16</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? .....	X	X
If "Yes," enter the amount .....	\$ 999999999999	
<b>17a</b> Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)? .....	X	X
<b>b</b> If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)? .....	X	X
<b>18a</b> Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest within the relevant safe-haven range (100% to 130% of the applicable Federal rate (AFR) for the relevant term)? .....	X	X
<b>b</b> Did the filer have any loan to or from the foreign corporation to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the filer used a rate of interest outside the relevant safe-haven range (100% to 130% of the AFR for the relevant term)? .....	X	X
<b>19a</b> Did the filer issue a covered debt instrument in any of the transactions described in Regulations section 1.385-3(b) (2) with respect to the foreign corporation during the tax year, or, did the filer issue or refinance indebtedness owed to the foreign corporation during the 36 months before or after the date of a distribution or acquisition described in Regulations section 1.385-3(b)(3)(i) made by the filer, and either the issuance or refinance of indebtedness, or the distribution or acquisition, occurred during the tax year? .....	X	X
<b>b</b> If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such transaction(s), distribution(s), and acquisition(s) .....	\$ 999999999999	
(2) The amount of such related party indebtedness .....	\$ 999999999999	

<b>Schedule G Other Information (continued)</b>		<b>Yes</b>	<b>No</b>
<b>20a</b>	During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions .....	X	X
<b>b</b>	If the answer to question 20a is "Yes," enter the amount of each type of tax paid or accrued. See instructions.		
(1)	Income Inclusion Rule (IIR) (or similar taxes) .....	\$ 999999999999	
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) .....	\$ 999999999999	
(3)	UTPR (or similar taxes) .....	\$ 999999999999	

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Identifying number	XXXXXXXXXXXX
<b>1a</b> Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) .....		<b>1a</b>	999999999999
<b>b</b> Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) .....		<b>1b</b>	999999999999
<b>c</b> Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6) .....		<b>1c</b>	999999999999
<b>d</b> Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6) .....		<b>1d</b>	999999999999
<b>e</b> Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) .....		<b>1e</b>	999999999999
<b>f</b> Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) .....		<b>1f</b>	999999999999
<b>g</b> Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) .....		<b>1g</b>	999999999999
<b>h</b> Other subpart F income (enter result from Worksheet A) .....		<b>1h</b>	999999999999
<b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B) .....		<b>2</b>	999999999999
<b>3</b> Reserved for future use .....		<b>3</b>	
<b>4</b> Factoring income .....	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	<b>4</b>	999999999999
<b>5a</b> Section 245A eligible dividends (see instructions) .....		<b>5a</b>	999999999999
<b>b</b> Extraordinary disposition amounts (see instructions) .....		<b>5b</b>	999999999999
<b>c</b> Extraordinary reduction amounts (see instructions) .....		<b>5c</b>	999999999999
<b>d</b> Section 245A(e) dividends (see instructions) .....		<b>5d</b>	999999999999
<b>e</b> Dividends not reported on line 5a, 5b, 5c, or 5d .....		<b>5e</b>	999999999999
<b>6</b> Exchange gain or (loss) on a distribution of previously taxed earnings and profits .....		<b>6</b>	999999999999
<b>7a</b> Was any income of the foreign corporation blocked? .....		<b>Yes</b>	<b>No</b>
<b>b</b> Did any such income become unblocked during the tax year (see section 964(b))? .....	If the answer to either question is "Yes," attach an explanation. XXXXXXXXXXXX	X	X
<b>8a</b> Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? .....		X	X
<b>b</b> If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ <u>99999999999</u> and at the end of the tax year \$ <u>99999999999</u> . Provide an attachment detailing any changes from the beginning to the ending balances. XXXXXX			
<b>c</b> Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ <u>99999999999</u> and at the end of the tax year \$ <u>99999999999</u> . Provide an attachment detailing any changes from the beginning to the ending balances. XXXXXX			
<b>9</b> Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) .....	\$ <u>999999999999</u>		

**SCHEDULE E  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**
**u Attach to Form 5471.**

OMB No. 1545-0123

u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Identifying number	XXXXXXXXXXXX
Name of foreign corporation	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN (if any)	XXXXXXXXXXXX
a Separate Category (Enter code—see instructions.)		u	XXXXXXXX
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		u	XX
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)		u	XX

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**
**Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity		(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)		(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)		(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code—see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		X	XXXX	XXXX	XXXX	XXXX	
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		X	XXXX	XXXX	XXXX	XXXX	
3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		X	XXXX	XXXX	XXXX	XXXX	
4	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		X	XXXX	XXXX	XXXX	XXXX	
5 Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					u	999999999999		
6 Total (combine lines 1 through 4 of column (m))					u	999999999999		

**Section 2 — Taxes Deemed Paid by Foreign Corporation**

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
	(f) PTEP Distributed enter amount of functional currency	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1	999999999999	999999999999	999999999999	999999999999	999999999999
2	999999999999	999999999999	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999	999999999999	999999999999
5 Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6			u	999999999999	

For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 5471) (Rev. 12-2021)

DAA

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

- a** Separate Category (Enter code—see instructions) .....
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) .....
- u** XXXXXXXX
- u** XX
- u** XX

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

 Yes     No    If "Yes," state date of election **u** XXXXXXXX
**Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
3	In functional currency (combine lines 1 and 2) .....							<b>u</b>	999999999999
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) .....							<b>u</b>	999999999999

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1) .....	-0-	-0-	-0-	999999999999
b	Beginning balance adjustments (attach statement) .....	XXXXXXXX			999999999999
c	Adjusted beginning balance (combine lines 1a and 1b) .....				999999999999
2	Adjustment for foreign tax redetermination .....				999999999999
3a	Taxes unsuspended under anti-splitter rules .....	999999999999	999999999999	999999999999	999999999999
b	Taxes suspended under anti-splitter rules .....	999999999999	999999999999	999999999999	999999999999
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l) .....	999999999999	999999999999	999999999999	999999999999
5	Taxes carried over in nonrecognition transactions .....	999999999999	999999999999	999999999999	999999999999
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (l) .....				
7	Other adjustments (attach statement) .....	XXXXXXXX	999999999999	999999999999	999999999999
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7) .....	999999999999	999999999999	999999999999	999999999999
9	Taxes deemed paid with respect to inclusions (see instructions) .....	999999999999	999999999999		
10	Taxes deemed paid with respect to actual distributions .....				999999999999
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....	999999999999	999999999999	999999999999	999999999999
12	Other (attach statement) .....	XXXXXXXX	999999999999	999999999999	999999999999
13	Balance of taxes paid or accrued (combine lines 8 through 12 in column (a), (b), and (c)) .....	999999999999	999999999999	999999999999	
14	Reserved for future use .....				
15	Reduction for other taxes not deemed paid .....	999999999999	999999999999	999999999999	
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12 .....	999999999999	999999999999	999999999999	999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see Instructions)

XXXXXXXXXXXXXXXXXXXX

- a** Separate Category (Enter code—see instructions.) .....
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) .....
- u** XXXXXXXX
- u** XX
- u** XX

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)****(e) Taxes related to previously taxed E&P (see instructions)**

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
<b>1a</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>b</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>c</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>2</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>3a</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>b</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>4</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>5</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>6</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>7</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>8</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>9</b>										
<b>10</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>11</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>12</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>13</b>										
<b>14</b>										
<b>15</b>										
<b>16</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**SCHEDULE G-1  
(Form 5471)**(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service**Cost Sharing Arrangement**

Attach to Form 5471.

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

**Important.** Complete a separate Schedule G-1 for each cost sharing arrangement (CSA) in which the foreign corporation was a participant during the tax year. Report all amounts in U.S. dollars. See instructions.

- 1 Provide a brief description of the CSA with respect to which this Schedule G-1 is being completed.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 2 During the course of the tax year, did the foreign corporation become a participant in the CSA? .....

Yes	No
X	X
X	X

- 3 Was the CSA in effect before January 5, 2009? .....

- 4 What was the foreign corporation's share of reasonably anticipated benefits for the CSA during the tax year? .....

9999999 %

- 5a Did a U.S. taxpayer make any platform contributions (as defined in Regulations section 1.482-7(c)) to the CSA during the tax year? .....

X	X
---	---

- b If the answer to question 5a is "Yes," enter the present value of the platform contributions in

U.S. dollars .....

\$ 999999999999

- c If the answer to question 5a is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s).

 Comparable uncontrolled transaction method Income method Acquisition price method Market capitalization method Residual profit split method Unspecified method

- 6a Enter the total amount of stock-based compensation deductions claimed by the filer for the tax year .....

\$ 999999999999

- b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA .....

XXXXXXX \$ 999999999999

- c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? .....

X	X
---	---

- 7a For the tax year, enter the total amount of intangible development costs for the CSA .....

\$ 999999999999

- b For the tax year, enter the amount of intangible development costs allocable to the foreign corporation based on the foreign corporation's reasonably anticipated benefits share .....

\$ 999999999999

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule G-1 (Form 5471) (Rev. 12-2023)

XXXXXXXXXXXX  
**Current Earnings and Profits**

**u Attach to Form 5471.**

**u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

**SCHEDULE H**  
**(Form 5471)**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

**IMPORTANT:** Enter the amounts on lines 1 through 5c in functional currency.

1 Current year net income or (loss) per foreign books of account .....

1 999999999999

2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):

a Capital gains or losses .....

b Depreciation and amortization .....

c Depletion .....

d Investment or incentive allowance .....

e Charges to statutory reserves .....

f Inventory adjustments .....

g Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)) .....

h Foreign currency gains or losses .....

i Other (attach statement) XXXXXX .....

3 Total net additions .....

4 Total net subtractions .....

5a Current earnings and profits (line 1 plus line 3 minus line 4) .....

b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) .....

c Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines .....

(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)) .....

(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)) .....

(iii) Section 901(j) category:

(A) Enter the country code of the sanctioned country u XX and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a) .....

(B) Enter the country code of the sanctioned country u XX and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a) .....

(C) Enter the country code of the sanctioned country u XX and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a) .....

(D) Enter the country code of the sanctioned country u XX and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a) .....

d Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) .....

e Enter exchange rate used for line 5d .....

	Net Additions	Net Subtractions	
2a	9999999999999	9999999999999	
2b	9999999999999	9999999999999	
2c	9999999999999	9999999999999	
2d	9999999999999	9999999999999	
2e	9999999999999	9999999999999	
2f	9999999999999	9999999999999	
2g	9999999999999	9999999999999	
2h	9999999999999	9999999999999	
2i	9999999999999	9999999999999	
3	9999999999999		
4	9999999999999		
5a			9999999999999
5b			9999999999999
5c			9999999999999
5c(i)		9999999999999	
5c(ii)		9999999999999	
5c(iii)(A)		9999999999999	
5c(iii)(B)		9999999999999	
5c(iii)(C)		9999999999999	
5c(iii)(D)		9999999999999	
5d			9999999999999

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1  
(Form 5471)**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0123

**u Attach to Form 5471.****u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Identifying number XXXXXXXXXXXX			
Name of foreign corporation  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN (if any) XXXXXXXXXXXX	Reference ID number (see instructions) XXXXXXXXXXXXXXXXXXXXXX		
Separate Category (Enter code – see instructions.)		u XXXX		
		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts) .....	1	999999999999		
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income .....	2a	999999999999		
b Subpart F income .....	2b	999999999999		
c High-tax exception income per section 954(b)(4) .....	2c	999999999999		
d Related party dividends .....	2d	999999999999		
e Foreign oil and gas extraction income .....	2e	999999999999		
3 Total exclusions (combine lines 2a through 2e) .....	3	999999999999		
4 Gross income less total exclusions (line 1 minus line 3) (see instructions) .....	4	999999999999		
5 Deductions properly allocable to amount on line 4 .....	5	999999999999		
6 Tested income (loss) (line 4 minus line 5) (see instructions) .....	6	999999999999	999999999999	999999999999
7 Tested foreign income taxes .....	7	999999999999	999999999999	999999999999
8 Qualified business asset investment (QBAI)	8	999999999999	999999999999	999999999999
9 a Interest expense included in line 5 .....	9a	999999999999		
b Qualified interest expense .....	9b	999999999999		
c Tested loss QBAI amount .....	9c	999999999999		
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	9d	999999999999	999999999999	999999999999
10 a Interest income included in line 4 .....	10a	999999999999		
b Qualified interest income .....	10b	999999999999		
c Tested interest income (line 10a minus line 10b). If zero or less enter -0- .....	10c	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J**

(Form 5471)

(Rev. December 2020)

Department of the Treasury

Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

OMB No. 1545-0123

**u Attach to Form 5471.****u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Identifying number**

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**EIN (if any)**

XXXXXXXXXXXX

**Reference ID number (see instructions)**

XXXXXXXXXXXXXXXXXXXX

**a** Separate Category (Enter code—see instructions.) .....**u** XXXXXXXX**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....**u** XX**Part I Accumulated E&P of Controlled Foreign Corporation****X** Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.	(a)	(b)	(c)	(d)	(e) Previously Taxed E&P (see instructions)	
	Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	Howering Deficit and Deduction for Suspended Taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b> Balance at beginning of year (as reported on prior year Schedule J) .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b> Beginning balance adjustments (attach statement) <b>XXXXXXX</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b)	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>2a</b> Reduction for taxes unsuspended under anti-splitter rules .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b> Disallowed deduction for taxes suspended under anti-splitter rules .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b> Current year E&P (or deficit in E&P) (enter amount) from applicable line 5c of Schedule H) .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>4</b> E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5a</b> E&P carried over in nonrecognition transaction .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b> Reclassify deficit in E&P as hovering deficit after nonrecognition transaction .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>6</b> Other adjustments (attach statement) <b>XXXXXXX</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>7</b> Total current and accumulated E&P (combine lines 1c through 6) .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>8</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>9</b> Actual distributions .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>10</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>11</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>12</b> Other adjustments (attach statement) <b>XXXXXXX</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>13</b> Hovering deficit offset of undistributed post-transaction E&P (see instructions) .....	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>14</b> Balance at beginning of next year (combine lines 7 through 13)	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2020)

**Part I Accumulated E&P of Controlled Foreign Corporation (continued)**

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
<b>1a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>c</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>2a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>4</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>6</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>7</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>8</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>9</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>10</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>11</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>12</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>13</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>14</b>	999999999999	999999999999	999999999999	999999999999	999999999999
	(e) Previously Taxed E&P (see instructions)			(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))	
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP		
<b>1a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>c</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>2a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>4</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5a</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>6</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>7</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>8</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>9</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>10</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>11</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>12</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>13</b>	999999999999	999999999999	999999999999	999999999999	999999999999
<b>14</b>	999999999999	999999999999	999999999999	999999999999	999999999999

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year .....	u	1	9999999999999
2	Additions (amounts subject to future recapture) .....	u	2	9999999999999
3	Subtractions (amounts recaptured in current year) .....	u	3	9999999999999
4	Balance at end of year (combine lines 1 through 3) .....	u	4	9999999999999

**SCHEDULE M**  
**(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

u Attach to Form 5471.

u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule u XXXXXXXXXXXXXXXX 99999999999

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) .....	99999999999	99999999999	99999999999	99999999999	99999999999
2 Sales of tangible property other than stock in trade .....	99999999999	99999999999	99999999999	99999999999	99999999999
3 Sales of property rights (patents, trademarks, etc.) .....	99999999999	99999999999	99999999999	99999999999	99999999999
4 Platform contribution transaction payments received .....	99999999999	99999999999	99999999999	99999999999	99999999999
5 Cost sharing transaction payments received .....	99999999999	99999999999	99999999999	99999999999	99999999999
6 Compensation received for technical, managerial, engineering, construction, or like services .....					
7 Commissions received .....	99999999999	99999999999	99999999999	99999999999	99999999999
8 Rents, royalties, and license fees received .....	99999999999	99999999999	99999999999	99999999999	99999999999
9 Hybrid dividends received (see instructions) .....	99999999999	99999999999	99999999999	99999999999	99999999999
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) .....	99999999999	99999999999	99999999999	99999999999	99999999999
11 Interest received .....	99999999999	99999999999	99999999999	99999999999	99999999999
12 Premiums received for insurance or reinsurance .....	99999999999	99999999999	99999999999	99999999999	99999999999
13 Loan guarantee fees received .....	99999999999	99999999999	99999999999	99999999999	99999999999
14 Other amounts received (attach statement) .....	XXXXXXX				
15 Add lines 1 through 14 .....	99999999999	99999999999	99999999999	99999999999	99999999999
16 Purchases of stock in trade (inventory) .....	99999999999	99999999999	99999999999	99999999999	99999999999
17 Purchases of tangible property other than stock in trade .....	99999999999	99999999999	99999999999	99999999999	99999999999
18 Purchases of property rights (patents, trademarks, etc.) .....	99999999999	99999999999	99999999999	99999999999	99999999999
19 Platform contribution transaction payments paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
20 Cost sharing transaction payments paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
21 Compensation paid for technical, managerial, engineering, construction, or like services .....					
22 Commissions paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
23 Rents, royalties, and license fees paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
24 Hybrid dividends paid (see instructions) .....	99999999999	99999999999	99999999999	99999999999	99999999999
25 Dividends paid (exclude hybrid dividends paid) .....	99999999999	99999999999	99999999999	99999999999	99999999999
26 Interest paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
27 Premiums paid for insurance or reinsurance .....	99999999999	99999999999	99999999999	99999999999	99999999999
28 Loan guarantee fees paid .....	99999999999	99999999999	99999999999	99999999999	99999999999
29 Other amounts paid (attach statement) .....	XXXXXXX	99999999999	99999999999	99999999999	99999999999
30 Add lines 16 through 29 .....	99999999999	99999999999	99999999999	99999999999	99999999999

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule M (Form 5471) (Rev. 12-2021)

DAA

Name of person filing Form 5471 XXXXXXXXXXXXXXXXXXXXXXXXXXXX					Identifying number XXXXXXXXXXXX
(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable .....	999999999999	999999999999	999999999999	999999999999	999999999999
32 Amounts borrowed (enter the maximum loan balance during the year)-see instructions .....	999999999999	999999999999	999999999999	999999999999	999999999999
33 Accounts Receivable .....	999999999999	999999999999	999999999999	999999999999	999999999999
34 Amounts loaned (enter the maximum loan balance during the year)-see instructions	999999999999	999999999999	999999999999	999999999999	999999999999

Schedule M (Form 5471) (Rev. 12-2021)

**SCHEDULE O**  
(Form 5471)

**Organization or Reorganization of Foreign  
Corporation, and Acquisitions and  
Dispositions of its Stock**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0704

Information about Schedule O (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471)  
**u Attach to Form 5471.**

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

**Important:** Complete a **separate** Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors** XXXXXXXXXXXXXXXX

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names  
of such persons and the date each became a U.S. person.

XXXXXXXXXXXXXX

Section A – General Shareholder Information				
(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) share- holder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX

**Section B – U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	X	X
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	X	X
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXX	X	X

**Section C – Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	99999999	99999999	99999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	99999999	99999999	99999999

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	XXXXXXXXXXXXXX	(g) Name and address of person from whom shares were acquired
999999999999	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXX	XXXXXXXXXXXXXXXXXXXXXX
999999999999	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXX	XXXXXXXXXXXXXXXXXXXXXX

**Section D – Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	999999999
XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	999999999	999999999	999999999
(f) Amount received			(g) Name and address of person to whom disposition of stock was made			
999999999999			XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXX			
999999999999			XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXX			

**Section E – Organization or Reorganization of Foreign Corporation**

(a) Name and address of transferor		(b) Identifying number (if any)	(c) Date of transfer
XXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXX XX XXXX			
XXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXX XX XXXX		XXXXXXXXXXXXXX	XXXXXXXXXX
(d) Assets transferred to foreign corporation		(e) Description of assets transferred by, or notes or securities issued by, foreign corporation	
(1) Description of assets	(2) Fair market value		
		(3) Adjusted basis (if transferor was U.S. person)	
XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX

**Section F – Additional Information**

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits). XXXXXXXXXXXXXX

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ► XXXXXXXXXX

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example). XXXXXXXXXXXXXX

**SCHEDULE P**  
**(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profit of U.S. Shareholder  
of Certain Foreign Corporations**

OMB No. 1545-0123

**Attach to Form 5471.**  
 **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of U.S. shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXX

**a** Separate Category (Enter code – see instructions.) .....

XXXXXXXX

**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....

XX

**Part I Previously Taxed E&P in Functional Currency (see instructions)**

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b>	Balance at the beginning of year (see instructions) .....	999999999999	999999999999	999999999999
<b>b</b>	Beginning balance adjustments (attach statement) .....	XXXXXXX .....	999999999999	999999999999
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....	999999999999	999999999999	999999999999
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules .....	999999999999	999999999999	999999999999
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporations .....	999999999999	999999999999	999999999999
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction .....	999999999999	999999999999	999999999999
<b>5</b>	Other adjustments (attach statement) .....	XXXXXXX .....	999999999999	999999999999
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5) .....	999999999999	999999999999	999999999999
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....	999999999999	999999999999	999999999999
<b>8</b>	Actual distributions of previously taxed E&P .....	999999999999	999999999999	999999999999
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....	999999999999	999999999999	999999999999
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....	999999999999	999999999999	999999999999
<b>11</b>	Other adjustments (attach statement) .....	XXXXXXX .....	999999999999	999999999999
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11) .....	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see instructions.

Schedule P (Form 5471) (Rev.12-2020)

**Part I Previously Taxed E&P in Functional Currency (see instructions) (continued)**

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>b</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>c</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>2</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>3</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>4</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>5</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>6</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>7</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>8</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>9</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>10</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>11</b>	xxxxxx 999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
<b>12</b>	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Part II Previously Taxed E&P in U.S. Dollars**

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b>	Balance at the beginning of year (see instructions) .....	999999999999	999999999999	999999999999
<b>b</b>	Beginning balance adjustments (attach statement) ..... XXXXXXXX	999999999999	999999999999	999999999999
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....	999999999999	999999999999	999999999999
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules .....	999999999999	999999999999	999999999999
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporations .....	999999999999	999999999999	999999999999
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction .....	999999999999	999999999999	999999999999
<b>5</b>	Other adjustments (attach statement) ..... XXXXXXXX	999999999999	999999999999	999999999999
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5) .....	999999999999	999999999999	999999999999
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....	999999999999	999999999999	999999999999
<b>8</b>	Actual distributions of previously taxed E&P .....	999999999999	999999999999	999999999999
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....	999999999999	999999999999	999999999999
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....	999999999999	999999999999	999999999999
<b>11</b>	Other adjustments (attach statement) ..... XXXXXXXX	999999999999	999999999999	999999999999
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11) .....	999999999999	999999999999	999999999999

Schedule P (Form 5471) (Rev.12-2020)

**Part II Previously Taxed E&P in U.S. Dollars (continued)**

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>b</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>c</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>2</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>4</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>6</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>7</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>8</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>9</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>10</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>11</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>12</b>	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**SCHEDULE Q**  
**(Form 5471)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

# CFC Income by CFC Income Groups

OMB No. 1545-0123

Attach to Form 5471.  
Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXX

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ..... XXXXXX
  - B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) ..... XXXXXX
  - C If code "901" is entered on line A, enter the country code for the sanctioned country (see instructions) ..... XX
- Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).
- D Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income
- Complete a separate Schedule Q for FOGEI or FORI income.
- E If this Schedule Q is being completed for FOGEI or FORI income, check this box

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
b Net Gain From Certain Property							
Transactions (Total) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
c Net Gain From Commodities							
Transactions (Total) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
d Net Foreign Currency Gain (Total) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
e Income Equivalent to Interest (Total) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
f Other Foreign Personal Holding							
Company Income (Total) (attach statement—see instructions) .....	X XXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**Important:** See Computer-Generated Schedule Q in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (Rev. 12-2024)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
a	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
b	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
c	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
d	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
e	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
f	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999

**Important:** See Computer-Generated Schedule Q in instructions.

Enter amounts in functional currency  
of the foreign corporation (unless  
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1 Subpart F Income Groups</b>							
<b>g Foreign Base Company Sales</b>							
Income (Total) .....	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>h Foreign Base Company Services</b>							
Income (Total) .....	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>i Full Inclusion Foreign Base</b>							
Company Income (Total) .....	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>j Insurance Income (Total)</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>k International Boycott Income</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>l Bribes, Kickbacks, and Other Payments</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>m Section 901(j) income</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>2 Recaptured Subpart F Income</b>		XX 999999999999					
<b>3 Tested Income Group (Total)</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>4 Residual Income Group (Total)</b>	X XXXXXXXX	XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(1) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
(2) Unit name: XXXXXXXXXXXXXXXXXXXXXXXXX		XX 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5 Total</b>		999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**Important:** See Computer-Generated Schedule Q in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
1									
g	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
h	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
i	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
j	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X	9999999999999	9999999999999
k	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
l	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
m	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999
2				9999999999999				9999999999999	9999999999999
3	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999			9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X		9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	X		9999999999999
4	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999	9999999999999
(1)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999	9999999999999
(2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999	9999999999999
5	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999		9999999999999	9999999999999

**Important:** See Computer-Generated Schedule Q in instructions.

**SCHEDULE R**  
**(Form 5471)**

(December 2020)

Department of the Treasury  
Internal Revenue Service**Distributions From a Foreign Corporation****u Attach to Form 5471.**

OMB No. 1545-0123

**u Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of foreign corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN (if any)

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

	<b>(a) Description of distribution</b>	<b>(b) Date of distribution</b>	<b>(c) Amount of distribution in foreign corporation's functional currency</b>	<b>(d) Amount of E&amp;P distribution in foreign corporation's functional currency</b>
	XXXXXXXXXXXX			
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
4	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
5	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
6	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
7	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
8	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
9	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
10	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
11	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
12	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
13	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
14	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
15	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
16	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
17	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
19	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
20	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
21	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
22	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
23	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999
24	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXX	999999999999	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

**Worksheet A- Foreign Base Company Income and Insurance Income and  
Summary of U.S. Shareholder's Pro Rata Share of Subpart F Income of a CFC**

See Form 5471 instructions beginning on page 25. Enter the amounts on lines 1a through 51, 55, 59, and 67 in functional currency

**1. Gross foreign personal holding company income:**

a. Dividends, interest, royalties, rents, and annuities (section 954(c)(1)(A)) (excluding amounts described in sections 954(c)(2), (3), and (6)) .....	1a. <u>9999999999999</u>
b. Income equivalent to interest (section 954(c)(1)(E)) .....	1b. <u>999999999999</u>
c. Net income from a notional principal contract (section 954(c)(1)(F)) .....	1c. <u>999999999999</u>
d. Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D)) .....	1d. <u>999999999999</u>
e. Excess of gains over losses from commodity transactions (section 954(c)(1)(C)) .....	1e. <u>999999999999</u>
f. Excess of gains over losses from certain property transactions (section 954(c)(1)(B)) .....	1f. <u>999999999999</u>
g. Payments in lieu of dividends (section 954(c)(1)(G)) .....	1g. <u>999999999999</u>
h. Certain amounts received for services under personal service contracts (section 954(c)(1)(H)) .....	1h. <u>999999999999</u>
i. Certain amounts from sales of partnership interests to which the look-through rule of section 954(c)(4) applies .....	1i. <u>999999999999</u>
2. Gross foreign personal holding company income. Add lines 1a though 1i .....	2. <u>999999999999</u>
3. Gross foreign base company sales income (determined after the application of section 952(b)) (see section 954(d)) .....	3. <u>999999999999</u>
4. Gross foreign base company services income (determined after the application of section 952(b)) (see section 954(e)) .....	4. <u>999999999999</u>
5. Gross foreign base company income. Add lines 2 through 4 .....	5. <u>999999999999</u>
6. Gross insurance income (see sections 953 and 954(b)(3)(C) and the instructions for lines 16 and 17) .....	6. <u>999999999999</u>
7. Gross foreign base company income and gross insurance income. Add lines 5 and 6 .....	7. <u>999999999999</u>
8. Enter 5% of total gross income (as computed for income tax purposes) .....	8. <u>999999999999</u>
9. Enter 70% of total gross income (as computed for income tax purposes) .....	9. <u>999999999999</u>
10. If line 7 is less than line 8 and less than \$1 million, enter -0- on this line and skip lines 11 through 18 .....	10. <u>999999999999</u>
11. If line 7 is more than line 9, enter total gross income (as computed for income tax purposes) .....	11. <u>999999999999</u>
12. Total adjusted gross foreign base company income and insurance income. (enter the greater of line 7 or line 11) .....	12. <u>999999999999</u>

**13. Adjusted net foreign personal holding company income:**

a. Enter amount from line 2 .....	13a. <u>999999999999</u>
b. Expenses directly related to amount on line 2 .....	13b. <u>999999999999</u>
c. Subtract line 13b from line 13a .....	13c. <u>999999999999</u>
d. Related person interest expense (see section 954(b)(5)) .....	13d. <u>999999999999</u>
e. Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5) .....	13e. <u>999999999999</u>
f. Net foreign personal holding company income. Line 13c minus the sum of lines 13d and 13e. ....	13f. <u>999999999999</u>
g. Amount of line 13f excluded pursuant to section 952(c) .....	13g. <u>999999999999</u>
h. Subtract line 13g from line 13f .....	13h. <u>999999999999</u>
i. Amount of line 13h excluded pursuant to the high tax exception of section 954(b)(4) .....	13i. <u>999999999999</u>
j. Adjusted net foreign personal holding company income. Subtract line 13i from line 13h .....	13j. <u>999999999999</u>

**14. Adjusted net foreign base company sales income:**

a. Enter amount from line 3 .....	14a. <u>999999999999</u>
b. Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5) .....	14b. <u>999999999999</u>
c. Net foreign base company sales income. Subtract line 14b from line 14a .....	14c. <u>999999999999</u>
d. Amount of line 14c excluded pursuant to section 952(c) .....	14d. <u>999999999999</u>
e. Subtract line 14d from line 14c .....	14e. <u>999999999999</u>
f. Amount of line 14e excluded pursuant to the high tax exception of section 654(b)(4) .....	14f. <u>999999999999</u>
g. Adjusted net foreign base company sales income. Subtract line 14f from line 14e .....	14g. <u>999999999999</u>

**15. Adjusted net foreign base company services income:**

a. Enter amount from line 4 .....	15a. <u>999999999999</u>
b. Expenses allocated and apportioned to line 4 under section 954(b)(5) .....	15b. <u>999999999999</u>
c. Net foreign base company services income. Subtract line 15b from 15a .....	15c. <u>999999999999</u>
d. Amount of line 15c excluded pursuant to section 952(c) .....	15d. <u>999999999999</u>
e. Subtract line 15d from line 15c .....	15e. <u>999999999999</u>
f. Amount of line 15e excluded pursuant to the high tax exception of section 954(b)(4) .....	15f. <u>999999999999</u>
g. Adjusted net foreign base company services income. Subtract line 15f from line 15e .....	15g. <u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Worksheet A- Page 2**

See Form 5471 instructions beginning on page 25. Enter the amounts on lines 1a through 51, 55, 59 and 67 in functional currency

**16. Adjusted net insurance income (other than related person insurance income):**

- |  |                                 |
|--|---------------------------------|
| a. Enter amount from line 6 (other than related person insurance income) .....               | <b>16a.</b> <u>999999999999</u> |
| b. Expenses allocated and apportioned to the amount on line 16a under section 953 .....      | <b>16b.</b> <u>999999999999</u> |
| c. Net insurance income. Subtract line 16b from line 16a .....                               | <b>16c.</b> <u>999999999999</u> |
| d. Amount of line 16c excluded pursuant to section 952(c) .....                              | <b>16d.</b> <u>999999999999</u> |
| e. Subtract line 16d from line 16c .....   | <b>16e.</b> <u>999999999999</u> |
| f. Amount of line 16e excluded pursuant to the high tax exception of section 954(b)(4) ..... | <b>16f.</b> <u>999999999999</u> |
| g. Adjusted net insurance income. Subtract line 16f from line 16e .....                      | <b>16g.</b> <u>999999999999</u> |

**17. Adjusted net related person insurance income:**

- |  |                                 |
|--|---------------------------------|
| a. Enter amount from line 6 that is related person insurance income .....                    | <b>17a.</b> <u>999999999999</u> |
| b. Expenses allocated and apportioned to the amount on line 17a under section 953 .....      | <b>17b.</b> <u>999999999999</u> |
| c. Net related person insurance income. Subtract line 17b from line 17a .....                | <b>17c.</b> <u>999999999999</u> |
| d. Amount of line 17c excluded pursuant to section 952(c) .....                              | <b>17d.</b> <u>999999999999</u> |
| e. Subtract line 17d from line 17c .....   | <b>17e.</b> <u>999999999999</u> |
| f. Amount of line 17e excluded pursuant to the high tax exception of section 954(b)(4) ..... | <b>17f.</b> <u>999999999999</u> |
| g. Adjusted net related person insurance income. Subtract line 17f from line 17e .....       | <b>17g.</b> <u>999999999999</u> |

**18. Adjusted net full inclusion foreign base company income:**

- |   |                                 |
|---|---------------------------------|
| a. Enter the excess, if any, of line 12 over line 7 .....   | <b>18a.</b> <u>999999999999</u> |
| b. Enter amount from line 7 .....   | <b>18b.</b> <u>999999999999</u> |
| c. Multiply line 18b by 90% (0.9) .....   | <b>18c.</b> <u>999999999999</u> |
| d. Amount of lines 13a, 14a, 15a, 16a, and 17a attributable to items excluded pursuant to the high tax exception of section 954(b)(4) .....                                   | <b>18d.</b> <u>999999999999</u> |
| e. If line 18d is more than line 18c, enter zero here and skip the remainder of line 18.<br>If line 18d is less than or equal to line 18c, enter the amount of line 18a ..... | <b>18e.</b> <u>999999999999</u> |
| f. Expenses allocated and apportioned to the amount on line 18e under section 954(b)(5) .....   | <b>18f.</b> <u>999999999999</u> |
| g. Net full inclusion foreign base company income. Subtract line 18f from line 18e .....  | <b>18g.</b> <u>999999999999</u> |
| h. Amount of line 18g excluded pursuant to section 952(c) .....   | <b>18h.</b> <u>999999999999</u> |
| i. Subtract line 18h from line 18g .....  | <b>18i.</b> <u>999999999999</u> |
| j. Amount of line 18i excluded pursuant to the high tax exception of section 954(b)(4) .....  | <b>18j.</b> <u>999999999999</u> |
| k. Adjusted net full inclusion foreign base company income. Subtract line 18j from line 18i .....   | <b>18k.</b> <u>999999999999</u> |

**19. International boycott income (section 952(a)(3))****19.** 999999999999**20. Illegal bribes, kickbacks, and other payments (section 952(a)(4))****20.** 999999999999**21. Income described in section 952(a)(5) (see instructions)****21.** 999999999999**22. Subpart F income before applying section 952(b) and section 961(c). Add lines 13j, 14g, 15g, 16g, 17g, 18k, and 19 through 21****22.** 999999999999**23. Exclusions under section 959(b) and section 961(c) basis that apply to line 13j amount****23.** 999999999999**24. Section 954(c) subpart F Foreign Personal Holding Company Income.** Subtract line 23 from line 13j**24.** 999999999999**25. Exclusions under section 959(b) that apply to line 14g amount****25.** 999999999999**26. Section 954(d) subpart F Foreign Base Company Sales Income.** Subtract line 25 from line 14g**26.** 999999999999**27. Exclusions under section 959(b) that apply to line 15g amount****27.** 999999999999**28. Section 954(d) subpart F Foreign Base Company Services Income.** Subtract line 27 from line 15g**28.** 999999999999**29. Exclusions under §959(b) that apply to line 16g, 17g, 18k, 19, 20, and 21 amounts****29.** 999999999999**30. Other subpart F income.** Subtract line 29 from the sum of lines 16g, 17g, 18k, 19, 20, and 21**30.** 999999999999**31. Total subpart F income.** Add lines 24, 26, 28, and 30**31.** 999999999999**32. Shareholder's pro rata share of line 24****32.** 999999999999**33. Shareholder's pro rata share of export trade income that applies to line 32 amount (\$970(a))****33.** 999999999999**34. §954(c) subpart F Foreign Personal Holding Company Income subtotal.** Subtract line 33 from line 32**34.** 999999999999**35. Shareholder's pro rata share of line 26****35.** 999999999999**36. Shareholder's pro rata share of export trade income that applies to line 35 amount (\$970(a))****36.** 999999999999**37. §954(d) subpart F Foreign Base Company Sales Income subtotal.** Subtract line 36 from line 35**37.** 999999999999**38. Shareholder's pro rata share of line 28****38.** 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet A- Page 3**

See Form 5471 instructions. Enter amounts in functional currency

39. Shareholder's pro rata share of export trade income that applies to line 38 amount ( $\$970(a)$ )	<u>39. 9999999999999</u>
40. $\$954(c)$ subpart F Foreign Base Company Services Income subtotal. Subtract line 39 from line 38	<u>40. 9999999999999</u>
41. Shareholder's pro rata share of line 30 .....	<u>41. 999999999999</u>
42. Shareholder's pro rata share of export trade income that applies to line 41 amount ( $\$970(a)$ )	<u>42. 999999999999</u>
43. Other subpart F income subtotal. Subtract line 42 from line 41 .....	<u>43. 9999999999999</u>
44. Add lines 34, 37, 40, and 43 .....	<u>44. 9999999999999</u>
45. Ratio of days in the tax year the corporation was a CFC multiplied by line 44 .....	<u>45. 999999999999</u>
46. Dividends paid to any other person with respect to your stock during the tax year .....	<u>46. 999999999999</u>
47. Ratio of days in the tax year you did not own stock multiplied by line 44 .....	<u>47. 999999999999</u>
48. Enter the smaller of line 46 or line 47 .....	<u>48. 999999999999</u>
49. <b>Shareholders's pro rata share of subpart F income.</b> Subtract line 48 from line 45 .....	<u>49. 9999999999999</u>
50. Amount of line 49 that applies to section 954(c) subpart F Foreign Personal Holding Company Income .....	<u>50. 9999999999999</u>
51. Translate the amount on line 50 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)	<u>51. 9999999999999</u>
52. Shareholder's pro rata share of line 51 attributable to a qualified activity under section 952(c)(1)(B) .....	<u>52. 9999999999999</u>
53. Subtract line 52 from line 51. Enter the result here and on Form 5471, Schedule I, line 1e .....	<u>53. 9999999999999</u>
54. Amount of line 49 that applies to section 954(d) subpart F Foreign Base Company Sales Income .....	<u>54. 9999999999999</u>
55. Translate the amount on line 54 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)	<u>55. 9999999999999</u>
56. Shareholder's pro rata share of line 55 attributable to a qualified activity under section 952(c)(1)(B) .....	<u>56. 9999999999999</u>
57. Subtract line 56 from line 55. Enter the result here and on Form 5471, Schedule I, line 1f .....	<u>57. 9999999999999</u>
58. Amount of line 49 that applies to section 954(e) subpart F Foreign Base Company Services Income .....	<u>58. 9999999999999</u>
59. Translate the amount on line 58 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)	<u>59. 9999999999999</u>
60. Shareholder's pro rata share of line 59 attributable to a qualified activity under section 952(c)(1)(B) .....	<u>60. 9999999999999</u>
61. Subtract line 60 from line 59. Enter the result here nad on Form 5471, Schedule I, line 1g .....	<u>61. 9999999999999</u>
62. Amount of line 49 that applies to subpart F insurance income .....	<u>62. 9999999999999</u>
63. Translate the amount on line 62 from functional currency to U.S. dollars at the average exchange rate. See section 989(b)	<u>63. 9999999999999</u>
64. Shareholder's pro rata share of line 63 attributable to a qualified activity under section 952(c)(1)(B) .....	<u>64. 9999999999999</u>
65. Subtract line 64 from line 63. Add the result to the amount on line 67 .....	<u>65. 9999999999999</u>
66. Amount of line 49 that applies to other subpart F income. ....	<u>66. 9999999999999</u>
67. Translate the amount on line 66 from functional currency to U.S. dollars at the average exchange rate. See section 989(b) Add any amount on line 65 to this translated amount and enter the result here and on Form 5471, Schedule I, line 1h	<u>67. 9999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet B- U.S. Shareholder's Pro Rata Share of Earnings  
of a CFC Invested in U.S. Property**

Enter the amounts on lines 1 through 16 in functional currency.

1. Amount of U.S. property (as defined in sections 956(c) and (d)) held (directly or indirectly) by the CFC as of the close of:
  - a. The first quarter of the tax year .....
  - b. The second quarter of the tax year .....
  - c. The third quarter of the tax year .....
  - d. The fourth quarter of the tax year .....
2. Number of quarters ends the foreign corporation was a CFC during the tax year .....
3. Average amount of U.S. property held (directly or indirectly) by the CFC as of the close of each quarter of the tax year.  
(Add lines 1a through 1d. divide this amount by the number on line 2.) .....
4. U.S. shareholder's pro rata share of the amount on line 3 .....
5. U.S. shareholder's earnings and profits described in section 959(c)(1)(A) after reductions for current year distributions .....
6. **Section 956(a)(1) amount.** Subtract line 5 from 4 .....
7. Applicable earnings:
  - a. Current earnings and profits .....
  - b. Line 7a plus accumulated earnings and profits .....
8. Enter the greater of line 7a or line 7b .....
9. Distributions made by the CFC during the tax year .....
10. Subtract line 9 from line 8 .....
11. Earnings and profits described in section 959(c)(1)
12. **Applicable earnings** Subtract line 11 from line 10 .....
13. **Section 956(a)(2) amount.** U.S. shareholder's pro rata share of the amount on line 12 .....
14. **Section 965(a) amount.** U.S. shareholder's earnings invested in U.S. property. (Enter the smaller of line 6 or line 13) .....
15. Amount on line 14 that is excluded from the U.S. shareholder's gross income under section 959(a)(2) .....
16. **Section 956 inclusion.** Subtract line 15 from line 14 .....
17. Translate the amount on line 16 from functional currency to U.S. dollars at the year- end spot rate (as provided in section 989(b))  
Enter the result here and on line 2 of Schedule I .....

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet C- U.S. Shareholder's Pro Rata Share of Previously Excluded Export Trade Income  
of a CFC Withdrawn From Investment in Export Trade Assets**

Enter amounts on lines 1 through 7a in functional currency

- |  |                         |
|--|-------------------------|
| 1. Decrease in investments of the CFC in export trade assets (see Regulations section 1.970- 1(d)(3)) .....  | 1. <u>999999999999</u>  |
| 2. U.S. shareholder's pro rata share of line 1 .....   | 2. <u>999999999999</u>  |
| 3. U.S. shareholder's pro rata share of the sum of E&P of the CFC for the tax year and E&P accumulated for prior tax years beginning after 1962 (see regulations section 1.970-1(c)(2)(ii)) .....          | 3. <u>999999999999</u>  |
| 4. Limitation under section 970(b) (See Regulations section 1.970-1(c)(2)(i)):   |                         |
| a. U.S. shareholder's pro rata share of the sum of the amounts by which the CFC's subpart F income for prior tax years was reduced under section 970(a) .....  | a. <u>999999999999</u>  |
| b. U.S. shareholder's pro rata share of the sum of the amounts that were not included in subpart F income of the CFC for prior tax years because of Regulations 1.972-1 .....                              | b. <u>999999999999</u>  |
| c. Add lines 4a and 4b .....   | c. <u>999999999999</u>  |
| d. U.S. shareholder's pro rata share of the sum of the amounts that were previously included in his or her gross income for prior tax years under section 951(a)(1)(A)(ii) because of section 970(b) ..... | d. <u>999999999999</u>  |
| 5. Subtract line 4d from line 4c .....   | 5. <u>999999999999</u>  |
| 6. Enter the smallest of line 2, 3, or 5 .....   | 6. <u>999999999999</u>  |
| 7a. Ratio of the number of days in the tax year that the foreign corporation was a CFC multiplied the by line 6 .....  | 7a. <u>999999999999</u> |
| 7b. Translate the amount on line 7a from functional currency to U.S. dollars at the average exchange rate. See section 989(b)  | 7b. <u>999999999999</u> |
- Enter the result here and on line 3, Schedule I .....

Form **5695**Department of the Treasury  
Internal Revenue Service**Residential Energy Credits**

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

Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment Sequence No. **75**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I Residential Clean Energy Credit** (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2023**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b.

For more than one home, see instructions. XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX      XXXXX      XXXXXXXXXXXXXXXXXXXXXXXXX      XX      XXXXXXXXXXXXXXX

Number and street

Unit no.

City or town

State

ZIP code

1	Qualified solar electric property costs	XXXXXX	XXXXXX	XX	XXXXXX	1	999999999999
2	Qualified solar water heating property costs	XXXXXX	XXXXXX	XX	XXXXXX	2	999999999999
3	Qualified small wind energy property costs	XXXXXX	XXXXXX	XX	XXXXXX	3	999999999999
4	Qualified geothermal heat pump property costs	XXXXXX	XXXXXX	XX	XXXXXX	4	999999999999
5a	Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology	XXXXXX	XXXXXX	XX	XXXXXX	5a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5b	If you checked the "Yes" box, enter the qualified battery technology costs	XXXXXX	XXXXXX	XX	XXXXXX	5b	999999999999
6a	Add lines 1 through 5b	XXXXXX	XXXXXX	XX	XXXXXX	6a	999999999999
6b	Multiply line 6a by 30% (0.30)	XXXXXX	XXXXXX	XX	XXXXXX	6b	999999999999
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your <b>main home</b> located in the United States? (See instructions.)	XXXXXX	XXXXXX	XX	XXXXXX	7a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.	XXXXXX	XXXXXX	XX	XXXXXX		
b	Enter the complete address of the main home where you installed the fuel cell property.	XXXXXX	XXXXXX	XX	XXXXXX		
	Number and street	Unit no.	City or town	State	ZIP code		
c	If the special rule for joint occupants applies, check here <input checked="" type="checkbox"/> and attach a statement. (See instructions.)	XXXXXX	XXXXXX	XX	XXXXXX		
8	Qualified fuel cell property costs	XXXXXX	XXXXXX	XX	XXXXXX	8	999999999999
9	Multiply line 8 by 30% (0.30)	XXXXXX	XXXXXX	XX	XXXXXX	9	999999999999
10	Kilowatt capacity of property on line 8 above	9999999	x \$1,000	XX	XXXXXX	10	999999999999
11	Enter the smaller of line 9 or line 10	XXXXXX	XXXXXX	XX	XXXXXX	11	999999999999
12	Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16	XXXXXX	XXXXXX	XX	XXXXXX	12	999999999999
13	Add lines 6b, 11, and 12	XXXXXX	XXXXXX	XX	XXXXXX	13	999999999999
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	XXXXXX	XXXXXX	XX	XXXXXX	14	999999999999
15	<b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	XXXXXX	XXXXXX	XX	XXXXXX	15	999999999999
16	Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13	XXXXXX	XXXXXX	XX	XXXXXX	16	999999999999

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

Form **5695** (2024)

**Part II Energy Efficient Home Improvement Credit****Section A—Qualified Energy Efficiency Improvements**

<b>17a</b> Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) .....	<b>17a</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>b</b> Are you the original user of the qualified energy efficiency improvements? .....	<b>17b</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>c</b> Are the components reasonably expected to remain in use for at least 5 years? .....	<b>17c</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.				
<b>d</b> Enter the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time. (See instructions.)	Number and street	Unit no.	City or town	State ZIP code
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX
<b>e</b> Were any of these improvements related to the construction of this main home? .....	<b>17e</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.				
<b>18</b> Insulation or air sealing material or system.	<b>18a</b>	99999999999999		
a Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) .....	<b>18b</b>	999999999999		
b Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200 .....	<b>19a</b>	99999999999999		
a Enter the cost of the most expensive door you bought .....	<b>19b</b>	99999999999999		
b Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250 .....	<b>19c</b>	99999999999999		
c Enter the cost of all other qualifying exterior doors .....	<b>19d</b>	99999999999999		
d Multiply line 19c by 30% (0.30) .....	<b>19e</b>	99999999999999		
e Add lines 19b and 19d. Do <b>not</b> enter more than \$500 .....	<b>20a</b>	99999999999999		
a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) .....	<b>20b</b>	99999999999999		
b Multiply line 20a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 .....				

**Section B—Residential Energy Property Expenditures**

<b>21a</b> Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? .....	<b>21a</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
<b>b</b> Was the qualified energy property originally placed into service by you? .....	<b>21b</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.					
<b>c</b> Enter the complete address of each home where you installed qualified energy property.	Number and street	Unit no.	City or town	State	ZIP code
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX
<b>22</b> Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)	<b>22a</b>	99999999999999			
a Enter the cost of central air conditioners .....	<b>22b</b>	99999999999999			
b Multiply line 22a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 .....	<b>23a</b>	99999999999999			
a Enter the cost of natural gas, propane, or oil water heaters .....	<b>23b</b>	99999999999999			
b Multiply line 23a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 .....	<b>24a</b>	99999999999999			
a Enter the cost of natural gas, propane, or oil furnace or hot water boilers .....	<b>24b</b>	99999999999999			
b Multiply line 24a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 .....					

**Section B—Residential Energy Property Expenditures (continued)**

25a Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders .....	25a	999999999999	25b	999999999999
b Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 .....				
26 Home energy audits.	26a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
a Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) .....				
If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.				
b Enter the cost of the home energy audits .....	26b	999999999999	26c	999999999999
c Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 .....				
27 Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c .....	27	999999999999	28	999999999999
28 Enter the smaller of line 27 or \$1,200 .....				
29 Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.	29a	999999999999	29e	999999999999
a Enter the cost of electric or natural gas heat pumps .....	29b	999999999999		
b Enter the cost of electric or natural gas heat pump water heaters .....	29c	999999999999		
c Enter the cost of biomass stoves and biomass boilers .....	29d	999999999999		
d Add lines 29a, 29b, and 29c .....				
e Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 .....				
30 Add lines 28 and 29e .....		XXXXXXXXXXXXXXXXXXXXXX	30	999999999999
31 Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) .....			31	999999999999
32 <b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b .....			32	999999999999
a If the special rule for joint occupants applies, check here <input checked="" type="checkbox"/> and attach a statement. (See instructions.)				

**Work Opportunity Credit**

**u** Attach to your tax return.  
**u** Go to [www.irs.gov/Form5884](http://www.irs.gov/Form5884) for instructions and the latest information.

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

1	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours .....	\$ 999999999999	x 25% (0.25) <b>1a</b> 999999999999
b	Qualified first-year wages of employees who worked for you at least 400 hours .....	\$ 999999999999	x 40% (0.40) <b>1b</b> 999999999999
c	Qualified second-year wages of employees certified as long-term family assistance recipients .....	\$ 999999999999	x 50% (0.50) <b>1c</b> 999999999999
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages .....		<b>2</b> 999999999999
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....		<b>3</b> 999999999999
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b .....		<b>4</b> 999999999999
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....		<b>5</b> 999999999999
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b .....		<b>6</b> 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **5884** (Rev. 3-2021)

**Employee Retention Credit for Employers  
Affected by Qualified Disasters**

OMB No. 1545-1978

u Attach to your tax return.

u Go to [www.irs.gov/Form5884A](http://www.irs.gov/Form5884A) for instructions and the latest information.Attachment  
Sequence No. **884A**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

- 1a** Employers affected by a 2018 through 2019 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions .....

1a 999999999999

- b** Employers affected by a 2020 qualified disaster, enter the total qualified wages paid or incurred during the applicable period while the business was inoperable. See instructions .....

1b 999999999999

- c** Add amounts from lines 1a and 1b .....

1c 999999999999

- 2** Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages .....

2 999999999999

- 3** Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....

3 999999999999

- 4** Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1aa .....

4 999999999999

- 5** Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....

5 999999999999

- 6** Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa .....

6 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **5884-A** (Rev. 3-2021)

**New Hire Retention Credit**

OMB No. 1545-2202

 Attach to your tax return. Use Part II to list additional retained workers.Attachment Sequence No. **65**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

**Part I New Hire Retention Credit for Retained Workers**

		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number .....	1 XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement .....	2 XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment .....	3 999999999999	999999999999	999999999999
4	Multiply line 3 by 80% (.80) .....	4 999999999999	999999999999	999999999999
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form .....	5 999999999999	999999999999	999999999999
6	Add lines 3 and 5 .....	6 999999999999	999999999999	999999999999
7	Multiply line 6 by 6.2% (.062) .....	7 999999999999	999999999999	999999999999
8	Maximum credit allowable .....	8 1,000	1,000	1,000
9	Enter the <b>smaller</b> of line 7 or line 8 .....	9 999999999999	999999999999	999999999999
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II .....		10	999999999999
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) .....	11 999		
12	New hire retention credit from partnerships and S corporations (see instructions) .....		12	999999999999
13	<b>Current year credit.</b> Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) .....		13	999999999999

For Paperwork Reduction Act Notice, see instructions.

Form 5884-B (12-2010)

Name(s) shown on return. Do not enter name and identifying number if shown on other side.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part II Continuation Sheet for Additional Retained Workers**

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

	(a) Retained Worker No. 999	(b) Retained Worker No. 999	(c) Retained Worker No. 999
1 Enter the retained worker's social security number .....	1 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement .....	2 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment .....	3 999999999999	999999999999	999999999999
4 Multiply line 3 by 80% (.80) .....	4 999999999999	999999999999	999999999999
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form .....	5 999999999999	999999999999	999999999999
6 Add lines 3 and 5 .....	6 999999999999	999999999999	999999999999
7 Multiply line 6 by 6.2% (.062) .....	7 999999999999	999999999999	999999999999
8 Maximum credit allowable .....	8 1,000	1,000	1,000
9 Enter the <b>smaller</b> of line 7 or line 8 .....	9 999999999999	999999999999	999999999999
	(a) Retained Worker No. 999	(b) Retained Worker No. 999	(c) Retained Worker No. 999
1 Enter the retained worker's social security number .....	1 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement .....	2 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment .....	3 999999999999	999999999999	999999999999
4 Multiply line 3 by 80% (.80) .....	4 999999999999	999999999999	999999999999
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form .....	5 999999999999	999999999999	999999999999
6 Add lines 3 and 5 .....	6 999999999999	999999999999	999999999999
7 Multiply line 6 by 6.2% (.062) .....	7 999999999999	999999999999	999999999999
8 Maximum credit allowable .....	8 1,000	1,000	1,000
9 Enter the <b>smaller</b> of line 7 or line 8 .....	9 999999999999	999999999999	999999999999
	(a) Retained Worker No. 999	(b) Retained Worker No. 999	(c) Retained Worker No. 999
1 Enter the retained worker's social security number .....	1 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement .....	2 XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment .....	3 999999999999	999999999999	999999999999
4 Multiply line 3 by 80% (.80) .....	4 999999999999	999999999999	999999999999
5 Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form .....	5 999999999999	999999999999	999999999999
6 Add lines 3 and 5 .....	6 999999999999	999999999999	999999999999
7 Multiply line 6 by 6.2% (.062) .....	7 999999999999	999999999999	999999999999
8 Maximum credit allowable .....	8 1,000	1,000	1,000
9 Enter the <b>smaller</b> of line 7 or line 8 .....	9 999999999999	999999999999	999999999999

XXXXXXXXXXXX  
**At-Risk Limitations**

OMB No. 1545-0712

Attach to your tax return.

Go to [www.irs.gov/Form6198](http://www.irs.gov/Form6198) for instructions and the latest information.Attachment  
Sequence No. 31

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Description of activity (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.**  
See instructions.

1	Ordinary income (loss) from the activity (see instructions)	1	999999999999
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	999999999999
b	Form 4797	2b	999999999999
c	Other form or schedule	2c	999999999999
3	Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c	3	999999999999
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	( 999999999999 )
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	999999999999

**Part II Simplified Computation of Amount at Risk.** See the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero	6	999999999999
7	Increases for the tax year (see instructions)	7	999999999999
8	Add lines 6 and 7	8	999999999999
9	Decreases for the tax year (see instructions)	9	999999999999
10a	Subtract line 9 from line 8	10a	999999999999
b	If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	999999999999

**Part III Detailed Computation of Amount at Risk.** If you completed Part III of Form 6198 for the prior year, see the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero	11	999999999999
12	Increases at effective date	12	999999999999
13	Add lines 11 and 12	13	999999999999
14	Decreases at effective date	14	999999999999
15	Amount at risk (check box that applies):	15	999999999999
a	<input checked="" type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.		
b	<input checked="" type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):	16	999999999999
a	<input checked="" type="checkbox"/> Effective date      b <input checked="" type="checkbox"/> The end of your prior year	17	999999999999
17	Add lines 15 and 16	18	999999999999
18	Decreases since (check box that applies):	19a	999999999999
a	<input checked="" type="checkbox"/> Effective date      b <input checked="" type="checkbox"/> The end of your prior year	19b	999999999999
19a	Subtract line 18 from line 17		
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules		

**Part IV Deductible Loss**

20	Amount at risk. Enter the <b>larger</b> of line 10b or line 19b	20	999999999999
21	Deductible loss. Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See the instructions to find out how to report any deductible loss and any carryover	21	( 999999999999 )
	<b>Note:</b> If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.		

XXXXXXXXXXXX  
**At-Risk Limitations**

OMB No. 1545-0712

Attach to your tax return.

Go to [www.irs.gov/Form6198](http://www.irs.gov/Form6198) for instructions and the latest information.Attachment  
Sequence No. 31

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Description of activity (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.**  
See instructions.

1	Ordinary income (loss) from the activity (see instructions)	1	999999999999
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	999999999999
b	Form 4797	2b	999999999999
c	Other form or schedule	2c	999999999999
3	Other income and gains from the activity, from Schedule K-1 (Form 1065) or Schedule K-1 (Form 1120-S), that were not included on lines 1 through 2c	3	999999999999
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	( 999999999999 )
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	999999999999

**Part II Simplified Computation of Amount at Risk.** See the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero	6	999999999999
7	Increases for the tax year (see instructions)	7	999999999999
8	Add lines 6 and 7	8	999999999999
9	Decreases for the tax year (see instructions)	9	999999999999
10a	Subtract line 9 from line 8	10a	999999999999
b	If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	999999999999

**Part III Detailed Computation of Amount at Risk.** If you completed Part III of Form 6198 for the prior year, see the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero	11	999999999999
12	Increases at effective date	12	999999999999
13	Add lines 11 and 12	13	999999999999
14	Decreases at effective date	14	999999999999
15	Amount at risk (check box that applies):	15	999999999999
a	<input checked="" type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.		
b	<input checked="" type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):	16	999999999999
a	<input checked="" type="checkbox"/> Effective date      b <input checked="" type="checkbox"/> The end of your prior year	17	999999999999
17	Add lines 15 and 16	18	999999999999
18	Decreases since (check box that applies):	19a	999999999999
a	<input checked="" type="checkbox"/> Effective date      b <input checked="" type="checkbox"/> The end of your prior year	19b	999999999999
19a	Subtract line 18 from line 17		
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules		

**Part IV Deductible Loss**

20	Amount at risk. Enter the <b>larger</b> of line 10b or line 19b	20	999999999999
21	Deductible loss. Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See the instructions to find out how to report any deductible loss and any carryover	21	( 999999999999 )
	<b>Note:</b> If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.		

Form 1040

## At-Risk Allocation Worksheet

2024

Name								Taxpayer Identification Number
Activity					Type	XXXXXX	Unit	999
Category	Prior Year Suspended Amounts	Current Year Income or Loss	Net Income or Loss for Allocation	Allocation Percentage	Current Year Amount Allowed			Suspended Amounts to Next Year
Nondeductible expenses	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Operating	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Net rental real estate	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Other net rental loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
ST capital gain/-loss - portfolio	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
LT capital gain/-loss - portfolio	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
28% capital gain/-loss - portfolio	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
ST capital gain/-loss - business	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
LT capital gain/-loss - business	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
28% capital gain/-loss - bus	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Section 1231 gain/-loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Ordinary business gain/loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Other portfolio gain/-loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
1256 contracts/straddles	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Other losses - Sch E	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Other losses - 1040 Stmt 1	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Section 179	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Cash contributions	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Cash contributions (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Noncash contributions (50%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Noncash contributions (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Cap gain prop 50% (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Cap gain prop (20 %)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Portfolio deduct (other)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Investment interest exp	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Depletion	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Deductions-royalty inc	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Section 59(e)(2) expenditures	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Preproductive period exp	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Reforestation exp deduct	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Other deductions	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
Foreign taxes	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999
<b>Totals</b>				999999	9999999999	9999999999	9999999999	9999999999

Form 1040

## At-Risk Allocation Worksheet, AMT

2024

Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number	XXXXXXXXXXXX						
Activity	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Type	XXXXXXXX						
		Form	XXXXXX	Unit	999				
	Prior Year	Current Year	Net Income or Loss	Allocation	Current Year Amount Allowed				Suspended Amounts
Category	Suspended Amounts	Income or Loss	for Allocation	Percentage	Income Offset	Income Allocated	At-Risk Allocated	Total Current Year	to Next Year
Nondeductible expenses	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Operating	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Net rental real estate	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other net rental loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
ST capital gain/-loss - portfolio	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
LT capital gain/-loss - portfolio	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
28% capital gain/-loss - portfolio	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
ST capital gain/-loss - business	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
LT capital gain/-loss - business	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
28% capital gain/-loss - business	9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Section 1231 gain/loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Ordinary business gain/loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other portfolio gain/-loss	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
1256 contracts/straddles	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other losses - Sch E	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other losses - 1040 pg 1	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Section 179	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Cash contributions	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Cash contributions (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Noncash contributions (50%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Noncash contributions (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Cap gain prop 50% (30%)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Cap gain prop (20 %)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Portfolio deduct (other)	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Investment interest exp	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Depletion	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Deductions-royalty inc	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Section 59(e)(2) expenditures	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Preproductive period exp	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Reforestation exp deduct	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other deductions	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
Foreign taxes	( 9999999999 )	9999999999	9999999999	999999	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Totals</b>				999999	9999999999	9999999999	9999999999	9999999999	9999999999

## Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2024

Attachment Sequence No. 32

Department of the Treasury  
Internal Revenue Service

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**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	999999999999
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	999999999999
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z .....	2b	( 999999999999 )
c	Investment interest expense (difference between regular tax and AMT) .....	2c	999999999999
d	Depletion (difference between regular tax and AMT) .....	2d	999999999999
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount .....	2e	999999999999
f	Alternative tax net operating loss deduction .....	2f	( 999999999999 )
g	Interest from specified private activity bonds exempt from the regular tax .....	2g	999999999999
h	Qualified small business stock, see instructions .....	2h	999999999999
i	Exercise of incentive stock options (excess of AMT income over regular tax income) .....	2i	999999999999
j	Estate and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) .....	2j	999999999999
k	Disposition of property (difference between AMT and regular tax gain or loss) .....	2k	999999999999
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) .....	2l	999999999999
m	Passive activities (difference between AMT and regular tax income or loss) .....	2m	999999999999
n	Loss limitations (difference between AMT and regular tax income or loss) .....	2n	999999999999
o	Circulation costs (difference between regular tax and AMT) .....	2o	999999999999
p	Long-term contracts (difference between AMT and regular tax income) .....	2p	999999999999
q	Mining costs (difference between regular tax and AMT) .....	2q	999999999999
r	Research and experimental costs (difference between regular tax and AMT) .....	2r	999999999999
s	Income from certain installment sales before January 1, 1987 .....	2s	( 999999999999 )
t	Intangible drilling costs preference .....	2t	999999999999
3	Other adjustments, including income-based related adjustments .....	3	999999999999
4	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	999999999999

**Part II Alternative Minimum Tax (AMT)**

5	Exemption. <b>IF your filing status is...</b>	<b>AND line 4 is not over...</b>	<b>THEN enter on line 5...</b>	X	
	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 <b>over</b> the amount shown above for your filing status, see instructions.				
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 .....			XXX	
7	• 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; <b>or</b> 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. • <b>All others:</b> 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) .....				
9	Tentative minimum tax. Subtract line 8 from line 7 .....				
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 .....			X	
11	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2 .....			10	
				11	

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

Form 6251 (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7 .....	12	999999999999
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....	13	999999999999
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter .....	14	999999999999
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter .....	15	999999999999
16 Enter the <b>smaller</b> of line 12 or line 15 .....	16	999999999999
17 Subtract line 16 from line 12 .....	17	999999999999
18 If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result .....	18	999999999999
19 Enter:		
● \$94,050 if married filing jointly or qualifying surviving spouse,	19	999999999999
● \$47,025 if single or married filing separately, or		
● \$63,000 if head of household.		
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter .....	20	999999999999
21 Subtract line 20 from line 19. If zero or less, enter -0- .....	21	999999999999
22 Enter the <b>smaller</b> of line 12 or line 13 .....	22	999999999999
23 Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% .....	23	999999999999
24 Subtract line 23 from line 22 .....	24	999999999999
25 Enter:		
● \$518,900 if single,	25	999999999999
● \$291,850 if married filing separately,		
● \$583,750 if married filing jointly or qualifying surviving spouse, or		
● \$551,350 if head of household.		
26 Enter the amount from line 21 .....	26	999999999999
27 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter .....	27	999999999999
28 Add line 26 and line 27 .....	28	999999999999
29 Subtract line 28 from line 25. If zero or less, enter -0- .....	29	999999999999
30 Enter the smaller of line 24 or line 29 .....	30	999999999999
31 Multiply line 30 by 15% (0.15) .....	31	999999999999
32 Add lines 23 and 30 .....	32	999999999999
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22 .....	33	999999999999
34 Multiply line 33 by 20% (0.20) .....	34	999999999999
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33 .....	35	999999999999
36 Subtract line 35 from line 12 .....	36	999999999999
37 Multiply line 36 by 25% (0.25) .....	37	999999999999
38 Add lines 18, 31, 34, and 37 .....	38	999999999999
39 If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result .....	39	999999999999
40 Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 .....	40	999999999999

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

**Married Filing Separately Additional AMTI Worksheet**

If your filing status is married filing separately and Form 6251, line 4 is more than \$875,950, you must include an additional amount on Form 6251, line 4. Complete this worksheet to calculate the additional amount.

1. Combine the amounts on lines 1 through 3 of Form 6251 and enter the amount here ..... 1. 999999999999
  2. Is the amount on line 1 greater than or equal to \$1,142,550 ?  
 Yes. Skip lines 2 through 4 and enter \$66,650 on line 5  
 No. Enter \$875,950 ..... 2. 999999999999
  3. Subtract line 2 from line 1. If zero or less, **stop here**; enter the amount from line 1 above on Form 6251, line 4 ..... 3. 999999999999
  4. Multiply line 3 by 25% (.25) ..... 4. 999999999999
  5. Enter the **smaller of** line 4 or \$66,650 ..... 5. 999999999999
  6. Add lines 1 and 5. Enter the total here and on Form 6251, line 4 ..... 6. 999999999999
-

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Form 6251, Line 2k - Disposition of Property (difference between AMT and Regular Tax Gain or Loss)**

1. Enter the amount of the AMT ordinary gain(loss) calculated on line 17 of AMT 4797 ..... 1. 9999999999999
2. Enter the amount of ordinary gain(loss) calculated on Form 4797, line 17 ..... 2. 9999999999999
3. Subtract line 2 from line 1. This is the adjustment from the disposition of ordinary income property ..... 3. 9999999999999
4. Enter the amount of the AMT taxable gain(loss) calculated on the AMT Sch D ..... 4. 9999999999999
5. Enter the amount of the taxable capital gain(loss) reported on Form 1040, line 7 ..... 5. 9999999999999
6. Subtract line 5 from line 4. This is the adjustment from the disposition of capital income property ..... 6. 9999999999999
7. Add lines 3 and 6. This is the **difference between AMT and regular tax gain or loss**.  
Enter the disposition of property adjustment on Form 6251 line 2k ..... 7. 9999999999999

**Form 6251, Line 5 - Exemption Worksheet**

1. Enter \$85,700 if single or head of household; \$133,300 if married filing jointly or qualifying widow(er); \$66,650 if married filing separately ..... 1. 9999999999999
2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 4 ..... 2. 9999999999999
3. Enter \$609,350 if single or head of household; \$1,218,700 if married filing jointly or qualifying surviving spouse; \$609,350 if married filing separately ..... 3. 9999999999999  
4. 9999999999999
4. Subtract line 3 from line 2. If zero or less, enter -0- ..... 5. 9999999999999
5. Multiply line 4 by 25% (.25) ..... 6. 9999999999999
6. Subtract line 5 from line 1. If zero or less, enter -0-. Also, enter this amount on Form 6251, line 5, and go to Form 6251, line 6 ► 6. 9999999999999

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

	Activity Name	Form/Schedule	Unit	Basis	At-risk	Passive	PTP
Column A	XX	XXXXX	9999	X	X	X	X
Column B	XX	XXXXX	9999	X	X	X	X
Column C	XX	XXXXX	9999	X	X	X	X
Column D	XX	XXXXX	9999	X	X	X	X
Column E	XX	XXXXX	9999	X	X	X	X

**Current Inc / (Loss) Before Adjustments:**

	Column A	Column B	Column C	Column D	Column E
1a Sch C, E, F / 4835 Inc/(Loss)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1b K1 Rec Sch E, P2 Inc / (Loss)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1c K1 Rec Sch E, P1 Inc / (Loss)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1d K1 Rec 1040, Schedule 1 Inc / (Loss)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1e K1 Rec Sch A Deductions	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1f K1 Rec Form 4684 Losses	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1g K1 Rec Other Deductions	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
1 Total Current Inc / (Loss) (Lines 1a to 1g)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Adjustments & Preference Items:**

2a Depreciation post '86	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2b Depletion	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2c Circulation expenditures	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2d Depreciation pre '87	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2e Long-term contracts	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2f Research & experimental	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2g Tax shelter farm	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2h Mining costs / amortization / patron's adj	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2i Trust/Estate adjustment	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
2 Total Adjustment & Preference (Lines 2a to 2i)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Alternative Minimum Tax Income:**

3a Current Inc/(Loss) (from Line 1) + At-risk recapture	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3b Adjustments & Preference (from Line 2)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3c PY Suspended Basis	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3d Disallowed Basis	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3e PY Suspended At-Risk	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3f Disallowed At-Risk	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3g Section 179 Adjustment	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3h PY Suspended Passive	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3i Disallowed Passive	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
3 AMT Income / Loss (Line 3a to 3i)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Regular Tax Income:**

4a Current Inc/(Loss) (from Line 1) + At-risk recapture	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4b PY Suspended Basis	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4c Disallowed Basis	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4d PY Suspended At-Risk	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4e Disallowed At-Risk	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4f Section 179 Adjustment	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4g PY Suspended Passive	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4h Disallowed Passive	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
4 Regular Tax Inc / (Loss) (Lines 4a to 4h)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

**Form 6251, Line 2m - Passive Activities** (All activities marked passive or PTP)

5 Passive Activities (Line 3 less Line 4)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
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**Form 6251, Line 2n - Loss Limitations** (All activities not marked passive or PTP)

6 Loss Limitation Activities (Line 4 less Line 5)	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
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XX 9999999999999

XX 9999999999999

## 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](http://www.irs.gov/Form6252) for the latest information.

2024

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Identifying number XXXXXXXXXXXX

1 Description of property X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2a Date acquired (mm/dd/yyyy) XXXXXXXXXX b Date sold (mm/dd/yyyy) XXXXXXXXXX

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	999999999999
6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) .....	6	999999999999
7 Subtract line 6 from line 5 .....	7	999999999999
8 Cost or other basis of property sold .....	8	999999999999
9 Depreciation allowed or allowable .....	9	999999999999
10 Adjusted basis. Subtract line 9 from line 8 .....	10	999999999999
11 Commissions and other expenses of sale .....	11	999999999999
12 Income recapture from Form 4797, Part III (see instructions) .....	12	999999999999
13 Add lines 10, 11, and 12 .....	13	999999999999
14 Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions .....	14	999999999999
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	999999999999
16 <b>Gross profit.</b> Subtract line 15 from line 14 .....	16	999999999999
17 Subtract line 13 from line 6. If zero or less, enter -0 .....	17	999999999999
18 <b>Contract price.</b> Add line 7 and line 17 .....	18	999999999999

**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	99999999
20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0 .....	20	999999999999
21 Payments received during year (see instructions). Don't include interest, whether stated or unstated .....	21	999999999999
22 Add lines 20 and 21 .....	22	999999999999
23 Payments received in prior years (see instructions). Don't include interest, whether stated or unstated .....	23	999999999999
24 <b>Installment sale income.</b> Multiply line 22 by line 19. This amount cannot be less than zero. See instructions .....	24	999999999999
25 Enter the part of line 24 that is ordinary income under the recapture rules. See instructions .....	25	999999999999
26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions .....	26	999999999999

**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 XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	27	XXXXXXXXXXXX
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? .....	28	<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.	29	
a <input checked="" 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) .....	29	XXXXXXXXXXXX
b <input checked="" type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.	29	
c <input checked="" type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.	29	
d <input checked="" type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.	29	
e <input checked="" 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.	29	XXXXXXXXXXXX

30 Selling price of property sold by related party (see instructions) .....	30	999999999999
31 Enter contract price from line 18 for year of first sale .....	31	999999999999
32 Enter the <b>smaller</b> of line 30 or line 31 .....	32	999999999999
33 Total payments received by the end of this tax year (see instructions) .....	33	999999999999
34 Subtract line 33 from line 32. If zero or less, enter -0 .....	34	999999999999
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale .....	35	999999999999
36 Enter the part of line 35 that is ordinary income under the recapture rules. See instructions .....	36	999999999999
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions .....	37	999999999999

## 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](http://www.irs.gov/Form6252) for the latest information.

2024

		Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX
1	Description of property X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
2a	Date acquired (mm/dd/yyyy) XXXXXXXXX b Date sold (mm/dd/yyyy) XXXXXXXXX	
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
<b>Part I Gross Profit and Contract Price.</b> 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 999999999999
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) .....	6 999999999999
7	Subtract line 6 from line 5 .....	7 999999999999
8	Cost or other basis of property sold .....	8 999999999999
9	Depreciation allowed or allowable .....	9 999999999999
10	Adjusted basis. Subtract line 9 from line 8 .....	10 999999999999
11	Commissions and other expenses of sale .....	11 999999999999
12	Income recapture from Form 4797, Part III (see instructions) .....	12 999999999999
13	Add lines 10, 11, and 12 .....	13 999999999999
14	Subtract line 13 from line 5. If zero or less, don't complete the rest of this form. See instructions .....	14 999999999999
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 999999999999
16	<b>Gross profit.</b> Subtract line 15 from line 14 .....	16 999999999999
17	Subtract line 13 from line 6. If zero or less, enter -0 .....	17 999999999999
18	<b>Contract price.</b> Add line 7 and line 17 .....	18 999999999999
<b>Part II Installment Sale Income.</b> 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 99999999
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0 .....	20 999999999999
21	Payments received during year (see instructions). Don't include interest, whether stated or unstated .....	21 999999999999
22	Add lines 20 and 21 .....	22 999999999999
23	Payments received in prior years (see instructions). Don't include interest, whether stated or unstated .....	23 999999999999
24	<b>Installment sale income.</b> Multiply line 22 by line 19. This amount cannot be less than zero. See instructions .....	24 999999999999
25	Enter the part of line 24 that is ordinary income under the recapture rules. See instructions .....	25 999999999999
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions .....	26 999999999999
<b>Part III Related Party Installment Sale Income.</b> Don't complete if you received the final payment this tax year.		
27	Name, address, and taxpayer identifying number of related party XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	
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 checked="" 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) .....	XXXXXXX
b	<input checked="" type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.	
c	<input checked="" type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.	
d	<input checked="" type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.	
e	<input checked="" 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.	XXXXXXX
30	Selling price of property sold by related party (see instructions) .....	30 999999999999
31	Enter contract price from line 18 for year of first sale .....	31 999999999999
32	Enter the <b>smaller</b> of line 30 or line 31 .....	32 999999999999
33	Total payments received by the end of this tax year (see instructions) .....	33 999999999999
34	Subtract line 33 from line 32. If zero or less, enter -0 .....	34 999999999999
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale .....	35 999999999999
36	Enter the part of line 35 that is ordinary income under the recapture rules. See instructions .....	36 999999999999
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions .....	37 999999999999

Form **6478**

(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service

## Biofuel Producer Credit

OMB No. 1545-0231

**u** Attach to your tax return.  
**u** Go to [www.irs.gov/Form6478](http://www.irs.gov/Form6478) for instructions and the latest information.

Attachment  
Sequence No. **83**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified second generation biofuel production (see instructions for election) .....	1 999999999999	\$1.01	999999999999
2 Enter the amount from column (c) on line 1. Include this amount in your income for the tax year, and enter your IRS registration number (see instructions) .....	XXXXXXXXXXXXXXXXXXXXXX	2	999999999999
3 Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....		3	999999999999
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800 (see instructions) .....		4	999999999999
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....		5	999999999999
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on the appropriate line of Form 3800 (see instructions) .....		6	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **6478** (Rev. 1-2020)

**Offer in Compromise****To: Commissioner of Internal Revenue Service**

In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement.

I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.

**Did you use the Pre-Qualifier tool or the Individual Online Account eligibility (IOLA) check prior to filling out this form? Locate the Pre-Qualifier tool on our website at [IRS.gov/OICtool](https://www.irs.gov/OICtool), or individual taxpayers may use the IOLA eligibility check at <https://www.irs.gov/payments/online-account-for-individuals>.**

Yes     No

**Note: The use of the Pre-Qualifier tool or IOLA eligibility check is not mandatory before sending in your offer. However, it is recommended.**

**Attention:** You must submit separate offers if either spouse has separate tax liabilities.

Include the \$205 fee and initial payment with your Form 656 unless you qualify for the Low-Income Certification. Fill out either Section 1 or Section 2, but not both.

**Section 1                      Individual Information (Form 1040 filers)**

If you are a 1040, U.S. Individual Income Tax Return, filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund Recovery Penalty, self-employed individual, or individual personally responsible for partnership liabilities, you should fill out Section 1.

Your first name, middle initial, last name  XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable)  XXXXXXXXXXXXXX
If a joint offer, spouse's first name, middle initial, last name  XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable)  XXXXXXXXXXXXXX

Your home physical address (street, city, state, ZIP code, county of residence)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX
--

Your home mailing address (if a post office box or different from physical address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX
--

Is this a new address since your last filed tax return	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

If yes, would you like us to update our records to this address	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

Your Employer Identification Number (if applicable)  XXXXXXXXXXXXXX
---

**Individual Tax Periods (For Individual or Sole-Proprietor Tax Debt Only) List all years/periods owed**

<input checked="" type="checkbox"/> Form 1040 U.S. Individual Income Tax Return [e.g., 12-31-2021]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/> Trust Fund Recovery Penalty as a responsible person of (enter business name)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [e.g., 03-31-2021]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/> Form 941 Employer's Quarterly Federal Tax Return - Quarterly period(s)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/> Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) [e.g., 12-31-2021]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/> Other Federal Tax(es) [specify type(s) and period(s)]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** If you need more space, use attachment and title it "Attachment to Form 656 dated XXXXXXXXXXXXXX." Make sure to sign and date the attachment.

**Warning:** The IRS will not compromise any amounts of restitution assessed by the IRS or any tax periods the IRS has referred to the DOJ. Any liability arising from restitution is excluded from this offer. Also, the IRS will not compromise any liability for which an election under IRC § 965(i) is made; such liabilities are excluded from this offer. Any offer containing a liability for which payment is being deferred under IRC § 965(h)(1) can only be processed for investigation if an acceleration of payment under section 965(h)(3) and the regulations thereunder has occurred and no portion of the liability to be compromised resulted from entering into a transfer agreement under section 965(h)(3).

### Low-Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-Income Certification? You qualify if your adjusted gross income, as determined by your most recently filed Individual Income Tax return (Form 1040) or your household's gross monthly income from Form 433-A(OIC) x 12, is equal to or less than the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit any payments or the application fee upon submission or during the consideration of your offer. If your business is other than a sole proprietor or the offer is being filed for a deceased individual, you do not qualify for Low-Income Certification. The IRS will verify whether you qualify for Low-Income Certification.

**Note:** By checking one of the boxes below you are certifying that your adjusted gross income or your household's gross monthly income x 12 and size of your family qualify you for the Low-Income Certification.

- I qualify for the Low-Income Certification because my adjusted gross income for my household's size is equal to or less than the amount shown in the table below.
- I qualify for the Low-Income Certification because my household's size and gross monthly income x 12 is equal to or less than the income shown in the table below.

**IF YOU QUALIFY FOR THE LOW-INCOME CERTIFICATION DO NOT INCLUDE ANY PAYMENTS WITH YOUR OFFER.** Generally these payments will not be returned and will be applied to the tax liability in the best interest of the government.

Size of family unit	48 contiguous states, D.C., and U.S. Territories	Alaska	Hawaii
1	\$37,650.00	\$47,025.00	\$43,275.00
2	\$51,100.00	\$63,850.00	\$58,750.00
3	\$64,550.00	\$80,675.00	\$74,225.00
4	\$78,000.00	\$97,500.00	\$89,700.00
5	\$91,450.00	\$114,325.00	\$105,175.00
6	\$104,900.00	\$131,150.00	\$120,650.00
7	\$118,350.00	\$147,975.00	\$136,125.00
8	\$131,800.00	\$164,800.00	\$151,600.00
For each additional person, add	\$13,450.00	\$16,825.00	\$15,475.00

### Section 2 Business Information (Form 1120, 1065, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (OIC), a \$205 application fee, and initial payment.

Business name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Business physical address (street, city, state, ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Business mailing address (street, city, state, ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Is this a new address since your last filed tax return

Yes  No

If yes, would you like us to update our records to this address

Yes  No

Employer Identification Number  
(EIN)

XXXXXXXXXXXX

Name and title of primary contact

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Telephone number

XXXXXXXXXXXXXX

### Business Tax Periods (If Your Offer is for Business Tax Debt Only) List all years/periods owed

- Form 1120 U.S. Corporate Income Tax Return - [e.g., 12-31-2021] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- Form 941 Employer's Quarterly Federal Tax Return - [e.g., 03-31-2021] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - [e.g., 12-31-2021] XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- Other Federal Tax(es) [specify type(s) and period(s)] XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** If you need more space, use attachment and title it "Attachment to Form 656 dated \_\_\_\_\_." Make sure to sign and date the attachment.

### Section 3      Reason for Offer

Select only ONE of the three check boxes below.

**Doubt as to Collectibility** - I do not have enough in assets and income to pay my full tax liability. I have offered the minimum offer amount calculated on Form 433-A(OIC) and/or Form 433-B(OIC).

**Note:** If you have special circumstances which would prevent you from paying the minimum offer amount calculated on Form 433-A (OIC) due to economic hardship attach a detailed explanation.

**Effective Tax Administration - Economic Hardship** - I have enough in assets and income to pay my full tax liability but due to my special circumstances, requiring full payment would cause an economic hardship. I owe this tax liability. (Only individuals qualify for this consideration).  
**Attach a detailed explanation.** XXXXXXXXXXXXXXXX

**Effective Tax Administration - Public Policy or Equity** - I have enough in assets and income to pay my full tax liability but collection of the full liability could be viewed as inequitable. I owe this tax liability. The amount I am offering is based on my exceptional circumstances, not economic hardship. Example: A payroll service provider misappropriated taxes withheld from my employees. Attach a detailed explanation. XXXXXXXXXXXXXXXX

### Section 4      Payment Terms

**Check only one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than \$0. The offer amount should be in whole dollars only.**

#### Lump Sum

**Check here if you will pay your offer in 5 or fewer payments within 5 or fewer months from the date of acceptance:**

Enclose a check for 20% of the offer amount (waived if you met the requirements for Low-Income Certification) and fill in the amount(s) of your future payment(s).

Total offer amount	-	20% initial payment	=	Remaining balance
\$ 999999999999	-	\$ 999999999999	=	\$ 999999999999
<b>You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.</b>				
Amount of payment	\$ 999999999999	payable within	9	Month after acceptance
Amount of payment	\$ 999999999999	payable within	9	Months after acceptance
Amount of payment	\$ 999999999999	payable within	9	Months after acceptance
Amount of payment	\$ 999999999999	payable within	9	Months after acceptance
Amount of payment	\$ 999999999999	payable within	9	Months after acceptance

#### Periodic Payment

**Check here if you will pay your offer in full in 6 to 24 months**

Enter the amount of your offer \$ 999999999999

**Note: The total months may not exceed a total of 24. For example, if you are requesting your payments extend for 24 months then your first payment is considered to be month 1 and your last payment is considered month 24. There will be 22 payments between the first and last month.**

Enclose a check for the first month's payment (waived if you met the requirements for Low-Income Certification).

The first monthly payment of \$ 999999999999 is included with this offer then \$ 999999999999 will be paid on the (pick number 1-28) XXXX day of each month thereafter for 99 months with a final payment of \$ 999999999999 to be paid on the XXXX day of the XXXX month.

**You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low-Income Certification). Failure to make regular monthly payments until you have received a final decision letter will cause your offer to be returned with no appeal rights. If you qualified under the Low-Income Certification and are not required to submit payments while the offer is under consideration, your first payment will be due 30 calendar days after acceptance of the offer, unless another date is agreed to in an amended offer.**

## Section 5 Designation of Payment and Electronic Federal Tax Payment System (EFTPS)

### Designation of Payment

If you want the IRS to apply your payment to a specific tax year and a specific tax debt, such as employment taxes or a Trust Fund Recovery Penalty, tell us the tax period/quarter XXXXXXXXXX. If you are not specific with your designation we will apply any money you send to the government's best interest. If you want to designate any future payments not included with this Form 656 while the offer is pending [see section 7(j) below] with the IRS, you must include the specific tax year and type of tax at the time each payment is made. However, you cannot designate the application fee or any payment after the IRS accepts the offer.

**Note: Payments submitted with your offer cannot be designated as estimated tax payments for a current or past tax year.**

### Electronic Federal Tax Payment System (EFTPS) Or Individual Online Account (IOLA)

List offer payments made through Electronic Federal Tax Payment System (EFTPS) or Individual Online Account (IOLA) below.

Offer application fee \$ 99999	Date XXXXXXXXXXXX	Electronic funds transfer number (15 digits) XXXXXXXXXXXXXXX
Offer payment 999999999999	Date XXXXXXXXXXXX	Electronic funds transfer number (15 digits) XXXXXXXXXXXXXXX

**Note: Any Offer Application Fee or initial payment made electronically must be made the same date your offer is mailed or filed through Individual Online Account.**

## Section 6 Source of Funds, Making Your Payment, Filing Requirements, and Tax Payment Requirements

### Source of Funds

Tell us where you will obtain the funds to pay your offer

XX  
XX  
XX

### Making Your Payment

**Include separate checks for the payment and application fee. Note: Checks apply to paper filed offers only.**

Make checks payable to the "United States Treasury" and attach to the front of your Form 656, Offer in Compromise. All payments must be in U.S. dollars. **Do not send cash.** Send a separate application fee with each offer; do not combine it with any other tax payments, as this may delay processing of your offer. You may also make payments electronically through Electronic Federal Tax Payment System (EFTPS). Individual taxpayers may also make OIC payments via Individual Online Account. Your offer will be returned to you if the application fee and the required payment are not included, or if your check is returned for insufficient funds.

### Filing Requirements

- I have filed all required tax returns and have included a complete copy of any tax return filed within 10 weeks of this offer submission
- I was not required to file a tax return for the following years

**Note: Do not include original tax returns with your offer. If you send a copy of a tax return already filed, clearly mark it as a copy. You must either electronically file your tax return or mail it to the appropriate IRS processing office before sending in your offer.**

### Tax Payment Requirements (check all that apply)

- I have made all required estimated tax payments for the current tax year
- I am not required to make any estimated tax payments for the current tax year
- I have made all required federal tax deposits for the current quarter and two preceding quarters
- I am not required to make any federal tax deposits for the current quarter and two preceding quarters

## Section 7 Offer Terms

By submitting this offer, I have read, understand and agree to the following terms and conditions:

### Terms, Conditions, and Legal Agreement

- a) I request that the IRS accept the offer amount listed in this offer application as payment of my outstanding tax debt arising under Title 26 (including interest, penalties, and any additional amounts required by law) as of the date listed on this form. I authorize the IRS to amend Section 1 or Section 2 if I failed to list any of my assessed tax debt or tax debt assessed before acceptance of my offer. By submitting a joint offer, both signers grant approval to the Internal Revenue Service to disclose the existence of any separate liabilities owed.
- b) I also authorize the IRS to amend Section 1 or Section 2 by removing any tax years on which there is currently no outstanding liability. I understand that my offer will be accepted, by law, unless the IRS notifies me otherwise, in writing, within 24 months of the date my offer was received by our IRS centralized offer in compromise unit, located in Memphis/Brookhaven. See mailing instructions on page 29 of Form 656-B for offers that are mailed. Individual taxpayers may file offers through Individual Online Account (IOLA). The 24-month period for a deemed acceptance will not begin to run until the correct site receives the offer. I also understand that if any tax debt that is included in the offer is in dispute in any judicial proceeding that tax debt will not be included in determining the expiration of the 24-month period. I instruct the IRS to disregard any period on my Form 656 for court ordered restitution or under the jurisdiction of the Department of Justice.

**Section 7 (Continued)****Offer Terms****IRS will keep my payments, fees, and some refunds.**

- c) I voluntarily submit the payments made on this offer and understand that they will not be returned even if I withdraw the offer or the IRS rejects or returns the offer. Unless I designate how to apply each required payment in Section 5, the IRS will apply my payment in the best interest of the government, choosing which tax years and tax debts to pay off. The IRS will also keep my application fee unless the offer is not accepted for processing.
- d) I understand that if I checked the Low-Income Certification in Section 1, then no payments are required. If I qualify for the Low-Income Certification and voluntarily submit payments, all money will be applied to my tax debt and will not be returned to me.
- e) Treas. Reg. section 301.7122(e)(5) states, in part, that acceptance of an offer in compromise will conclusively settle the liability for the tax periods specified in the offer. To enforce the regulation as a contract term, I agree that I cannot file an amended return for the tax years listed on Form 656 after the offer is accepted. Further, I agree that I will not file an amended return for the tax years listed on Form 656 after I have submitted my offer and while my offer remains pending [see section 7(j) below] with the Service. The filing of the amended return could be considered grounds for termination. In addition, any refunds related to an amended return filed for a tax year which has an ending date prior to offer acceptance will be offset to the tax liability. If I receive a refund prior to offer acceptance, or based on an amended return for any tax periods extending to the date my offer is accepted, I will return the refund within 30 days of receiving the refund. The IRS will keep any refund, including interest, that I might be due for tax assessed before the date the IRS accepts my offer. Systemic offset of overpayments will continue in accordance with IRC 6402(a) prior to the offer acceptance date. I understand that my tax refund may be offset to the tax liability while the offer is pending, but that assistance could be available for taxpayers (other than businesses) facing an economic hardship.
- f) I understand that the amount I am offering may not include part or all of an expected or current tax refund, money already paid, funds attached by any collection action, or anticipated benefits from a capital or net operating loss.
- g) The IRS will keep any monies it has collected prior to this offer. Under section 6331(k), the IRS may levy on my property and rights to property up to the time that the IRS official signs and acknowledges my offer as pending. The IRS may keep any proceeds arising from such a levy. No levy will be issued on individual shared responsibility payments. However, if the IRS served a continuous levy on wages, salary, or certain federal payments under sections 6331(e) or (h), then the IRS could choose to either retain or release the levy.
- h) The IRS will keep any payments that I make related to this offer. I agree that any funds submitted with this offer will be treated as a payment. I also agree that any funds submitted with periodic payments made after the submission of this offer and prior to the acceptance, rejection, or return of this offer will be treated as payments.
- i) If my offer is accepted and my final payment is more than the agreed amount, the IRS will not return the difference, but will apply the entire payment to my tax debt.

**Pending status of an offer and right to appeal**

- j) Once an authorized IRS official signs this form, my offer is considered pending as of that signature date and it remains pending until the IRS accepts, rejects, or returns my offer, or I withdraw my offer. An offer is also considered pending for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Appeals Office. An offer will be considered withdrawn when the IRS receives my written notification of withdrawal by personal delivery or certified mail or when I inform the IRS of my withdrawal by other means and the IRS acknowledges in writing my intent to withdraw the offer. For joint offers in compromise, if one spouse withdraws the offer, the offer will be considered to be withdrawn.
- k) I waive the right to an Appeals hearing if I do not request a hearing in writing within 30 days of the date the IRS notifies me of the decision to reject the offer.

**I must comply with my future tax obligations and understand I remain liable for the full amount of my tax debt until all terms and conditions of this offer have been met.**

- l) As both an express condition and as a contractual promise, I will strictly comply with all provisions of the internal revenue laws, including requirements to timely file tax returns and timely pay taxes for the five year period beginning with the date of acceptance of this offer and ending through the fifth year. I agree to promptly pay any liabilities assessed after acceptance of this offer for tax years ending prior to acceptance of this offer that were not otherwise identified in Section 1 or Section 2 of this agreement. I also understand that during the five year period I cannot request an installment agreement for unpaid taxes incurred before or after the accepted offer. I understand that I cannot request an offer for a tax liability during the five year period. If this is an offer being submitted for joint tax debt, and one of us does not comply with future obligations, only the non-compliant taxpayer will be in default of this agreement. An accepted offer will not be defaulted solely due to the assessment of an individual shared responsibility payment. I understand failure to pay any restitution-based assessments will provide basis for the default of my offer acceptance for administrative tax periods included on this Form 656.
- m) I agree that I will remain liable for the full amount of the tax liability, accrued penalties and interest, until I have met all of the terms and conditions of this offer. Penalties and interest will continue to accrue until all payment terms of the offer have been met. If I file for bankruptcy before the terms and conditions of the offer are met, I agree that the IRS may file a claim for the full amount of the tax liability, accrued penalties and interest, and that any claim the IRS files in the bankruptcy proceeding will be a tax claim.
- n) Once the IRS accepts my offer in writing, I have no right to challenge the tax debt(s) in court or by filing a refund claim or refund suit for any liability or period listed in Section 1 or Section 2, even if the IRS defaults or rescinds the offer.

**Section 7 (Continued)****Offer Terms**

**I understand what will happen if I fail to meet the terms of my offer (e.g., default).**

- o) If I fail to meet any of the terms of this offer, the IRS may revoke the certificate of release of federal tax lien and file a new notice of federal tax lien; levy or sue me to collect any amount ranging from one or more missed payments to the original amount of the tax debt (less payments made) plus penalties and interest that have accrued from the time the underlying tax liability arose. The IRS will continue to add interest, as required by section 6601 of the Internal Revenue Code, on the amount the IRS determines is due after default. I agree that if I provide false information or documents in conjunction with this offer or conceal my assets or my ability to pay, then the IRS may reopen my offer and exercise its discretion in the further treatment of the offer, including a termination of the offer contract. If the IRS terminates my offer contract, I will be liable for the full amount of the tax liability, accrued penalties and interest.

**I agree to waive time limits provided by law.**

- p) To have my offer considered, I agree to the extension of the time limit provided by law to assess my tax debt (statutory period of assessment). I agree that the date by which the IRS must assess my tax debt will now be the date by which my debt must currently be assessed plus the period of time my offer is pending plus one additional year if the IRS rejects, returns, or terminates my offer or I withdraw it. (Paragraph (j) of this section defines pending and withdrawal.) I understand that I have the right not to waive the statutory period of assessment or to limit the waiver to a certain length or certain periods or issues. I understand, however, that the IRS may not consider my offer if I refuse to waive the statutory period of assessment or if I provide only a limited waiver. I also understand that the statutory period for collecting my tax debt will be suspended during the time my offer is pending with the IRS, for 30 days after any rejection of my offer by the IRS, and during the time that any rejection of my offer is being considered by the Independent Office of Appeals. By submitting this offer I immediately withdraw any pending installment agreement that is on file for all tax periods and I understand a pending installment agreement (an installment agreement that has been accepted for processing but the IRS has not accepted its terms) will not be automatically reinstated after the offer is closed.

**I understand the IRS may file a Notice of Federal Tax Lien on my property.**

- q) The IRS may file a Notice of Federal Tax Lien during consideration of the offer or for offers that will be paid over time. If the offer is accepted, the tax lien(s) for the periods and taxes listed in Section 1 will generally be released within 45 days after the final payment has been received and verified. The time it takes to transfer funds to the IRS from commercial institutions varies based on the form of payment. If I have not finished paying my offer amount, then the IRS may be entitled to any proceeds from the sale of my property. The IRS will not file a Notice of Federal Tax Lien on any individual shared responsibility debt.

**Correction Agreement**

- r) I authorize the IRS to correct any typographical or clerical errors or make minor modifications to my Form 656 that I signed in connection to this offer.

**I authorize the IRS to contact relevant third parties in order to process my offer.**

- s) By authorizing the IRS to contact third parties, I understand that I will not be notified of which third parties the IRS contacts as part of the offer application process, including tax periods that have not been assessed, as stated in §7602 (c) of the Internal Revenue Code. In addition, I authorize the IRS to request a consumer report on me from a credit bureau.

**I am submitting an offer as an individual for a joint liability.**

- t) I understand if the liability sought to be compromised is the joint and individual liability of myself and my co-obligor(s) and I am submitting this offer to compromise my individual liability only, then if this offer is accepted, it does not release or discharge my co-obligor(s) from liability. The United States still reserves all rights of collection against the co-obligor(s).

**I understand the IRS Shared Responsibility Payment (SRP).**

- u) If your offer includes any shared responsibility payment (SRP) amount that you owe for not having minimum essential health coverage for you and, if applicable, your dependents per Internal Revenue Code Section 5000A - Individual shared responsibility payment, it is not subject to penalties (except applicable bad check penalty) or to lien and levy enforcement actions. However, interest will continue to accrue until you pay the total SRP balance due. We may apply your federal tax refunds to the SRP amount that you owe until it is paid in full.

**I understand the IRS is required to make certain information public.**

- v) The IRS is required to make certain information, such as taxpayer name, city/state/zip, liability amount, and offer terms, available for public inspection and review for one year after the date of offer acceptance.

**Secure Messaging**

- w) By sending and receiving encrypted messages through the IRS Secure Messaging platform, I agree to accept offer final determination letters on this platform.

**I understand that my joint offer in compromise will remain joint.**

- x) If I submit a joint offer in compromise, it will remain joint unless both my spouse and I submit amended Forms 656.

## Section 8      Signatures

Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Taxpayer/Corporation Name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone number  XXXXXXXXXXXX	Today's date (mm/dd/yyyy)  XXXXXXXXXXXX
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Signature of Spouse/Authorized Corporate Officer  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone number  XXXXXXXXXXXX	Today's date (mm/dd/yyyy)  XXXXXXXXXXXX
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

## Section 9      Paid Preparer Use Only

Signature of Preparer  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone number  XXXXXXXXXXXX	Today's date (mm/dd/yyyy)  XXXXXXXXXXXX
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By checking this box you are authorizing the IRS to contact you at the telephone number listed above and leave detailed messages concerning this offer on your voice mail or answering machine.

Name of Paid Preparer  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's CAF no. or PTIN  XXXXXXXXXXXX    XXXXXXXXXXXX
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Firm's name (or yours if self-employed), address, and ZIP code

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX    XXXXXXXXXXXX

If you would like to have someone represent you during the offer investigation, attach a valid, signed Form 2848 with this application or a copy of a previously filed form. Form 2848 allows for representation and receipt of confidential information. You should also include the current tax year on the form, in the list of applicable years or periods.

Form 8821 allows a third party to receive confidential information but they cannot represent you before the IRS in a Collection matter. If you would like a third party to receive confidential information on your behalf attach a copy if previously filed and include the current tax year on the form.

**IRS Use Only.** I accept the waiver of the statutory period of limitations on assessment for the Internal Revenue Service, as described in Section 7(p).

Signature of Authorized Internal Revenue Service Official	Title	Date (mm/dd/yyyy)
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## Privacy Act Statement

We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to request this information is section § 7801 of the Internal Revenue Code.

Our purpose for requesting the information is to determine if it is in the best interests of the IRS to accept an offer. You are not required to make an offer; however, if you choose to do so, you must provide all of the taxpayer information requested. Failure to provide all of the information may prevent us from processing your request.

If you are a paid preparer and you prepared the Form 656 for the taxpayer submitting an offer, we request that you complete and sign Section 9 on Form 656, and provide identifying information. Providing this information is voluntary. This information will be used to administer and enforce the internal revenue laws of the United States and may be used to regulate practice before the Internal Revenue Service for those persons subject to Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service. Information on this form may be disclosed to the Department of Justice for civil and criminal litigation. We may also disclose this information to cities, states and the District of Columbia for use in administering their tax laws and to combat terrorism. Providing false or fraudulent information on this form may subject you to criminal prosecution and penalties.

**APPLICATION CHECKLIST**

Review the entire application using the Application Checklist below. Include this checklist with your application.

**Forms 433-A (OIC),  
433-B (OIC), and 656**

- Did you complete all fields and sign all forms
- Did you make an offer amount that is equal to the offer amount calculated on the Form 433-A (OIC) or Form 433-B (OIC)? If not, did you describe the special circumstances that are leading you to offer less than the minimum in Section 3, Reason for Offer, of Form 656, and did you provide supporting documentation of the special circumstances
- Have you filed all required tax returns and received a bill or notice of balance due
- Did you include a complete copy of any tax return filed within 10 weeks of this offer submission
- Did you select a payment option on Form 656
- Did you sign and attach the Form 433-A (OIC), if applicable
- Did you sign and attach the Form 433-B (OIC), if applicable
- Did you sign and attach the Form 656
- If you are making an offer that includes business and individual tax debts, did you prepare a separate Form 656 package (including separate financial statements, supporting documentation, application fee, and initial payment)

**Supporting documentation  
and additional forms**

- Did you include photocopies of all required supporting documentation
- If you want a third party to represent you and receive confidential information during the offer process, did you include a Form 2848? If you want a third party to only receive confidential information on your behalf, did you include a valid Form 8821? Does the authorization include the current tax year
- Did you provide a letter of testamentary or other verification of person(s) authorized to act on behalf of the estate or deceased individual

**Payment**

- Did you include a check or money order made payable to the "United States Treasury" for the initial payment? (Waived if you meet Low-Income Certification guidelines—see Form 656)
- Did you include a separate check or money order made payable to the "United States Treasury" for the application fee? (Waived if you meet Low-Income Certification guidelines—see Form 656)

**Send your application package to  
the appropriate IRS facility**

Mail the Form 656, 433-A (OIC) and/or 433-B (OIC), and related financial document(s) to the appropriate IRS processing office for your state. Alternatively, individual taxpayers may file offers in compromise electronically and make initial payments via Individual Online Account (iola).

**If you reside in:**

AZ, CA, CO, GA, HI, ID, KY, LA, MS, NM, NV, OK, OR, TN, TX, UT, WA

AK, AL, AR, CT, DC, DE, FL, IA, IL, IN, KS, MA, MD, ME, MI, MN, MO, MT, NC, ND, NE, NH, NJ, NY, OH, PA, PR, RI, SC, SD, VA, VT, WI, WV, WY, or a foreign address

**Mail your application to:**

Memphis IRS Center COIC Unit  
P.O. Box 30803, AMC  
Memphis, TN 38130-0803  
844-398-5025

Brookhaven IRS Center COIC Unit  
P.O. Box 9007  
Holtsville, NY 11742-9007  
844-805-4980

Name(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Keep the Offer in Compromise Summary with your records. **Do not file** with the OIC application.**Amounts submitted with OIC**

First payment:

 Initial payment (20% of OIC): \$ 999999999999 First month's installment: \$ 999999999999

Total: \$ 999999999999 } \*

Application fee: \$ 999999999999

\* Make two separate checks for first payment and application fee.

**Documents attached to OIC (do not attach originals)**XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
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XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX**OIC payment method**

Lump Sum Cash - You will pay 20% of the total offer with your submission and the remaining balance will be paid in 5 or fewer payments within 5 or fewer months of the date your offer is accepted. Offer payment terms:

Total OIC: \$ 999999999999

20% of total paid with offer submission: \$ 999999999999

Payment of \$ 999999999999 payable within 9 month of acceptance

Payment of \$ 999999999999 payable within 9 months of acceptance

Payment of \$ 999999999999 payable within 9 months of acceptance

Payment of \$ 999999999999 payable within 9 months of acceptance

Payment of \$ 999999999999 payable within 9 months of acceptance

Periodic Payment - You will pay the first month's installment with the offer and pay the remaining balance within 6 to 24 months, in accordance with your offer terms. Offer payment terms:

Total OIC: \$ 999999999999

First installment enclosed with OIC: \$ 999999999999

Monthly payment amount: \$ 999999999999

Payment to be made on the XXXXday of each month

Total number of periodic payments: 99

**Note:** Monthly payments begin with the OIC submission and continue during the evaluation stage. Failure to make these regular monthly payments will result in your offer being returned with no appeal rights. Total payments must equal the total offer amount.

You meet the Low Income Certification guidelines and are not required to XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX during the evaluation period. The application fee of \$205 is also not required.

**During your OIC evaluation.** You are submitting an application for an offer in compromise (OIC) to the IRS. The application begins the process of evaluation, verification, and final determination by the IRS. The IRS may file a Notice of Federal Tax Lien (NFTL) on your current and future property during the offer investigation. However, an NFTL will usually not be filed until a final determination has been made on your offer.

The IRS will keep any future tax refund, including interest, for tax periods extending through the calendar year that the IRS accepts the offer. The refund is not considered as a payment toward your offer. Penalties and interest will continue to accrue during the offer evaluation process. Individual shared responsibility payments are not subject to penalties.

**OIC compliance and results.** After you file your offer, you must continue to timely file and pay all required tax returns, estimated tax payments, and federal tax payments through the final decision. If your offer is accepted, you must continue to stay current with all tax filing and payment obligations through the fifth year after your offer is accepted (including extensions).

Failure to do so may result in your offer being defaulted. If your offer is defaulted or rejected, you will be liable for the original tax debt, less payments made, and all accrued interest and penalties. An offer does not stop the accrual of interest and penalties. In addition, your offer may be defaulted if you fail to promptly pay any tax debts assessed after acceptance of your offer for any tax years prior to acceptance that were not included in your original offer. If your offer is rejected by the IRS, you will have 30 days from the rejection date to appeal the determination.

**Statement for Claiming Exemption From Withholding  
on Foreign Earned Income Eligible for the Exclusion(s)  
Provided by Section 911**

Go to [www.irs.gov/Form673](http://www.irs.gov/Form673) for the latest information.

The following statement, when completed and furnished by a citizen of the United States to his or her employer, permits the employer to exclude from income tax withholding all or a part of the wages paid for services performed outside the United States.

Your first name and initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXX
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**Part I Qualification Information for Foreign Earned Income Exclusion**

I expect to qualify for the foreign earned income exclusion under either the bona fide residence or physical presence test for calendar year 9999 or other tax year beginning XXXXXXX and ending XXXXXXX.

Please check applicable box:

**Bona Fide Residence Test**

I am a citizen of the United States. I have been a bona fide resident of and my tax home has been located in XXXXXXXXXXXXXXXXXXXXXXXXXXXX (foreign country or countries) for an uninterrupted period which includes an entire tax year that began on XXXXXXX.  
(date)

I expect to remain a bona fide resident and retain my tax home in a foreign country (or countries) until the end of the tax year for which this statement is made. Or, if not that period, from the date of this statement until

XXXXXXX.  
(date within tax year)

I have not submitted a statement to the authorities of any foreign country named above that I am not a resident of that country. Or, if I made such a statement, the authorities of that country thereafter made a determination to the effect that I am a resident of that country.

Based on the facts in my case, I have good reason to believe that for this period of foreign residence I will satisfy the tax home and the bona fide foreign resident requirements prescribed by section 911(d)(1)(A) of the Internal Revenue Code and qualify for the exclusion Code section 911(a) allows.

**Physical Presence Test**

I am a citizen of the United States. Except for occasional absences that will not disqualify me for the benefit of section 911(a) of the Internal Revenue Code, I expect to be present in and maintain my tax home in XXXXXXXXXXXXXXXXXXXXXXXXXXXX (foreign country or countries) for a 12-month period that includes the entire tax year 9999. Or, if not the entire year, for the part of the tax year beginning on XXXXXXX, and ending on XXXXXXX.

Based on the facts in my case, I have good reason to believe that for this period of presence in a foreign country or countries, I will satisfy the tax home and the 330 full-day requirements within a 12-month period under section 911(d)(1)(B).

**Part II Estimated Housing Cost Amount for Foreign Housing Exclusion (see instructions)**

1 Rent .....	1	999999999999
2 Utilities (other than telephone charges) .....	2	999999999999
3 Real and personal property insurance .....	3	999999999999
4 Occupancy tax not deductible under section 164 .....	4	999999999999
5 Nonrefundable fees paid for securing a leasehold .....	5	999999999999
6 Household repairs .....	6	999999999999
7 <b>Estimated qualified housing expenses.</b> Add lines 1 through 6 .....	7	999999999999
8 Estimated base housing amount for qualifying period .....	8	999999999999
9 Subtract line 8 from line 7. This is your estimated housing cost amount .....	9	999999999999

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The estimated housing cost amount entered in Part II, plus the amount reported on any other statements outstanding with other employers, is not more than my total estimated housing cost amount.
- If I become disqualified for the exclusions, I will immediately notify my employer and advise what part, if any, of the period for which I am qualified.

I understand that any exemption from income tax withholding permitted by reason of furnishing this statement is not a determination by the Internal Revenue Service that any amount paid to me for any services performed during the tax year is excludable from gross income under the provisions of Code section 911(a).

Your Signature

Date

**Credit for Increasing Research Activities**

**Attach to your tax return.**  
**Go to [www.irs.gov/Form6765](http://www.irs.gov/Form6765) for instructions and the latest information.**

Attachment Sequence No. **676**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

- A** Are you electing the reduced credit under section 280C? See instructions .....  Yes  No  
**B** Are you a member of a controlled group or business under common control? .....  Yes  No

If "Yes," complete and attach the required statement. See instructions for required attachment.

**Section A – Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1 Certain amounts paid or incurred to energy consortia (see instructions) .....	1	999999999999
2 Basic research payments to qualified organizations (see instructions) .....	2	999999999999
3 Qualified organization base period amount .....	3	999999999999
4 Subtract line 3 from line 2. If zero or less, enter -0- .....	4	999999999999
<b>Note:</b> Complete Section F before going to line 5.		
5 Total qualified research expenses (QREs). Enter amount from line 48 .....	5	999999999999
6 Enter fixed-base percentage, but not more than 16% (0.16). See instructions .....	6	999999 %
7 Enter average annual gross receipts. See instructions .....	7	999999999999
8 Multiply line 7 by the percentage on line 6 .....	8	999999999999
9 Subtract line 8 from line 5. If zero or less, enter -0- .....	9	999999999999
10 Multiply line 5 by 50% (0.50) .....	10	999999999999
11 Enter the smaller of line 9 or line 10 .....	11	999999999999
12 Add lines 1, 4, and 11 .....	12	999999999999
13 If you elect to reduce the credit under section 280C, then multiply line 12 by 15.8% (0.158). If not, multiply line 12 by 20% (0.20) and see instructions for the statement that must be attached .....	13	999999999999

**Section B – Alternative Simplified Credit.** Skip this section if you are completing Section A.

14 Certain amounts paid or incurred to energy consortia (see the line 1 instructions) .....	14	999999999999
15 Basic research payments to qualified organizations (see the line 2 instructions) .....	15	999999999999
16 Qualified organization base period amount (see the line 3 instructions) .....	16	999999999999
17 Subtract line 16 from line 15. If zero or less, enter -0- .....	17	999999999999
18 Add lines 14 and 17 .....	18	999999999999
19 Multiply line 18 by 20% (0.20) .....	19	999999999999
<b>Note:</b> Complete Section F before going to line 20.		
20 Total qualified research expenses (QREs). Enter amount from line 48 .....	20	999999999999
21 Enter your total QREs for the prior 3 tax years. If you had no QREs in any 1 of those years, skip lines 22 and 23 .....	21	999999999999
22 Divide line 21 by 6.0 .....	22	999999999999
23 Subtract line 22 from line 20. If zero or less, enter -0- .....	23	999999999999
24 Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06) .....	24	999999999999
25 Add lines 19 and 24 .....	25	999999999999
26 If you elect to reduce the credit under section 280C, then multiply line 25 by 79% (0.79). If not, enter the amount from line 25 and see the line 13 instructions for the statement that must be attached .....	26	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **6765** (Rev. 12-2024)

**Section C — Current Year Credit**

27 Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 13 or line 26 (whichever applies) .....	27	999999999999
28 Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0- .....	28	999999999999
29 Credit for increasing research activities from partnerships, S corporations, estates, and trusts .....	29	999999999999
30 Add lines 28 and 29 .....	30	999999999999
• Estates and trusts, go to line 31.		
• Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K.		
• Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 36.		
• Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business.		
• Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c.		
<b>Note:</b> Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.		
31 Amount allocated to beneficiaries of the estate or trust (see instructions) .....	31	999999999999
32 Estates and trusts, subtract line 31 from line 30. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c .....	32	999999999999

**Section D—Qualified Small Business Payroll Tax Election and Payroll Tax Credit.** Skip this section if the payroll tax election does not apply. See instructions.

33a Check this box if you are a qualified small business electing the payroll tax credit. See instructions .....	<input checked="" type="checkbox"/>	
b Check the box if payroll tax is reported on a different EIN .....	<input checked="" type="checkbox"/>	
34 Enter the portion of line 28 elected as a payroll tax credit (do not enter more than \$500,000). See instructions .....	34	999999999999
35 General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36 .....	35	999999999999
36 Partnerships and S corporations, enter the smaller of line 28 or line 34. All others, enter the smallest of line 28, line 34, or line 35. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached .....	36	999999999999

**Section E — Other Information.** See instructions.

37 Enter the number of business components generating the QREs on line 5 or line 20 .....	37	999999999999
38 Enter the amount of officers' wages included on line 42 .....	38	999999999999
39 Did you acquire or dispose of any major portion of a trade or business in the tax year? .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
40 Did you include any new categories of expenses as current year QREs? .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
41 Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive? .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes," enter the amount from Appendix C Line 19 (you may attach your Appendices A, B, C, and D here) This ASC 730 Directive only applies to taxpayers with assets equal to or greater than \$10,000,000 who follow U.S. GAAP to prepare their Certified Audited Financial Statements showing the amount of currently expensed Financial Statement R&D. See instructions.	41	999999999999

**Section F — Qualified Research Expenses Summary.** See instructions.

A Are you required to complete Section G? See instructions to determine if you are required to complete Section G, and how to complete Section F if you are not required to complete Section G .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
42 Total wages for qualified services for all business components (do not include any wages used in figuring the work opportunity credit) .....	42	999999999999
43 Total costs of supplies for all business components .....	43	999999999999
44 Total rental or lease cost of computers for all business components .....	44	999999999999
45 Total applicable amount of contract research for all business components (do not include basic research payments) .....	45	999999999999
46 Enter the applicable amount of all basic research payments. See instructions .....	46	999999999999
47 Add line 45 and line 46 .....	47	999999999999
48 Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate .....	48	999999999999

**Section G—Business Component Information.** Complete lines 49(a) through 49(f) for each business component you are required to report. See instructions. Attach additional sheets if necessary to capture all business components.

<b>BC</b>	<b>49(a)</b> EIN of the controlled group member conducting the research activities on this business component	<b>49(b)</b> Controlled group member's principal business activity code	<b>49(c)</b> Business component's name or unique alphanumeric identifier (see instructions)	<b>49(d)</b> Business component type (select one from available options)
	1	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX
1	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
2	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
3	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
5	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
6	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
7	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
8	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
9	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
10	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
11	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
12	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
13	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
14	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
15	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
<b>BC</b>	<b>49(e)</b> Software (if applicable, select from the available options)		<b>49(f)</b> Describe the information sought to be discovered. Use the space provided.	
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
5	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
6	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
7	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
8	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
9	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
10	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
11	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
12	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
13	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
14	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
15	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	

**Section G—Business Component Information (continued).** Complete lines 50 through 56 for each business component. If you have more than fifteen business components, see instructions.

BC	50 Direct research wages for qualified services	51 Direct supervision wages for qualified services	52 Direct support wages for qualified services	53 Total qualified wages (add line 50, line 51, and line 52)
1	999999999999	999999999999	999999999999	999999999999
2	999999999999	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999	999999999999
5	999999999999	999999999999	999999999999	999999999999
6	999999999999	999999999999	999999999999	999999999999
7	999999999999	999999999999	999999999999	999999999999
8	999999999999	999999999999	999999999999	999999999999
9	999999999999	999999999999	999999999999	999999999999
10	999999999999	999999999999	999999999999	999999999999
11	999999999999	999999999999	999999999999	999999999999
12	999999999999	999999999999	999999999999	999999999999
13	999999999999	999999999999	999999999999	999999999999
14	999999999999	999999999999	999999999999	999999999999
15	999999999999	999999999999	999999999999	999999999999
Total from attachments	999999999999	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

BC	54 Cost of supplies	55 Rental or lease cost of computers	56 Applicable amount of contract research expenses (see instructions for reporting basic research payments)
1	999999999999	999999999999	999999999999
2	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999
5	999999999999	999999999999	999999999999
6	999999999999	999999999999	999999999999
7	999999999999	999999999999	999999999999
8	999999999999	999999999999	999999999999
9	999999999999	999999999999	999999999999
10	999999999999	999999999999	999999999999
11	999999999999	999999999999	999999999999
12	999999999999	999999999999	999999999999
13	999999999999	999999999999	999999999999
14	999999999999	999999999999	999999999999
15	999999999999	999999999999	999999999999
Total from attachments	999999999999	999999999999	999999999999
<b>Total</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>



**S Corporation Shareholder Stock and Debt Basis Limitations**Attach to your tax return.  
Go to [www.irs.gov/Form7203](http://www.irs.gov/Form7203) for instructions and the latest information.

Name of shareholder	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Identifying number	XXXXXXXXXXXX
A Name of S corporation	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	B Employer identification number	XXXXXXXXXXXX

C Stock block (see instructions):	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
-----------------------------------	--------------------------------

D Check applicable box(es) to indicate how stock was acquired:	(1) <input checked="" type="checkbox"/> Original shareholder    (2) <input checked="" type="checkbox"/> Purchased    (3) <input checked="" type="checkbox"/> Inherited    (4) <input checked="" type="checkbox"/> Gifted    (5) <input checked="" type="checkbox"/> Other: xxxxxxxxxxxxxxxxxxxxxxxxx
--	--

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation	<input checked="" type="checkbox"/>
---	-------------------------------------

**Part I Shareholder Stock Basis**

1 Stock basis at the beginning of the corporation's tax year	1	999999999999
2 Basis from any capital contributions made or additional stock acquired during the tax year	2	999999999999
3a Ordinary business income (enter losses in Part III)	3a	999999999999
b Net rental real estate income (enter losses in Part III)	3b	999999999999
c Other net rental income (enter losses in Part III)	3c	999999999999
d Interest income	3d	999999999999
e Ordinary dividends	3e	999999999999
f Royalties	3f	999999999999
g Net capital gains (enter losses in Part III)	3g	999999999999
h Net section 1231 gain (enter losses in Part III)	3h	999999999999
i Other income (enter losses in Part III)	3i	999999999999
j Excess depletion adjustment	3j	999999999999
k Tax-exempt income	3k	999999999999
l Recapture of business credits	3l	999999999999
m Other items that increase stock basis	3m	999999999999
4 Add lines 3a through 3m	4	999999999999
5 Stock basis before distributions. Add lines 1, 2, and 4	5	999999999999
6 Distributions (excluding dividend distributions)	6	999999999999
<b>Note:</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	999999999999
8a Nondeductible expenses	8a	999999999999
b Depletion for oil and gas	8b	999999999999
c Business credits (sections 50(c)(1) and (5))	8c	999999999999
9 Add lines 8a through 8c	9	999999999999
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	999999999999
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	999999999999
12 Debt basis restoration (see net increase in instructions for line 23)	12	999999999999
13 Other items that decrease stock basis	13	999999999999
14 Add lines 11, 12, and 13	14	999999999999
<b>15 Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	999999999999

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

Description	(a) Debt 1 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	(b) Debt 2 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	(c) Debt 3 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	(d) Total
16 Loan balance at the beginning of the corporation's tax year	999999999999	999999999999	999999999999	999999999999
17 Additional loans (see instructions)	999999999999	999999999999	999999999999	999999999999
18 Loan balance before repayment. Add lines 16 and 17	999999999999	999999999999	999999999999	999999999999
19 Principal portion of debt repayment (this line doesn't include interest)	999999999999	999999999999	999999999999	999999999999
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18	999999999999	999999999999	999999999999	999999999999

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

<b>Description</b>		<b>(a) Debt 1</b>	<b>(b) Debt 2</b>	<b>(c) Debt 3</b>	<b>(d) Total</b>
21	Debt basis at the beginning of the corporation's tax year .....	9999999999999	9999999999999	9999999999999	9999999999999
22	Enter the amount, if any, from line 17 .....	9999999999999	9999999999999	9999999999999	9999999999999
23	Debt basis restoration (see instructions) .....	9999999999999	9999999999999	9999999999999	9999999999999
24	Debt basis before repayment. Add lines 21, 22, and 23 .....	9999999999999	9999999999999	9999999999999	9999999999999
25	Divide line 24 by line 18 .....	9999999999999	9999999999999	9999999999999	
26	Nontaxable debt repayment. Multiply line 25 by line 19 .....	9999999999999	9999999999999	9999999999999	9999999999999
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 .....	9999999999999	9999999999999	9999999999999	9999999999999
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis .....	9999999999999	9999999999999	9999999999999	9999999999999
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- .....	9999999999999	9999999999999	9999999999999	9999999999999
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) .....	9999999999999	9999999999999	9999999999999	9999999999999
31	<b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- .....	9999999999999	9999999999999	9999999999999	9999999999999

**Section C—Gain on Loan Repayment**

32	Repayment. Enter the amount from line 19 .....	9999999999999	9999999999999	9999999999999	9999999999999
33	Nontaxable repayments. Enter the amount from line 26 .....	9999999999999	9999999999999	9999999999999	9999999999999
34	<b>Reportable gain.</b> Subtract line 33 from line 32 .....	9999999999999	9999999999999	9999999999999	9999999999999

**Part III Shareholder Allowable Loss and Deduction Items**

<b>Description</b>		<b>(a) Current year losses and deductions</b>	<b>(b) Carryover amounts (column (e)) from the previous year</b>	<b>(c) Allowable loss from stock basis</b>	<b>(d) Allowable loss from debt basis</b>	<b>(e) Carryover amounts</b>
35	Ordinary business loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
36	Net rental real estate loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
37	Other net rental loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
38	Net capital loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
39	Net section 1231 loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
40	Other loss .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
41	Section 179 deductions .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
42	Charitable contributions .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
43	Investment interest expense .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
44	Section 59(e)(2) expenditures .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
45	Other deductions .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
46	Foreign taxes paid or accrued .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
47	Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30 .....	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

Name of shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of S corporation

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employer identification number

XXXXXXXXXXXX

**Part II - Shareholder Debt Basis**

Description	Debt 4 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 5 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 6 <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account
<b>16</b> Loan balance at the beginning of the corporation's tax year .....	999999999999	999999999999	999999999999
<b>17</b> Additional loans (see instructions) .....	999999999999	999999999999	999999999999
<b>18</b> Loan balance before repayment. Add lines 16 and 17 .....	999999999999	999999999999	999999999999
<b>19</b> Principal portion of debt repayment (this line doesn't include interest) .....	999999999999	999999999999	999999999999
<b>20</b> Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18 .....	999999999999	999999999999	999999999999
<b>21</b> Debt basis at the beginning of the corporation's tax year .....	999999999999	999999999999	999999999999
<b>22</b> Enter the amount, if any, from line 17 .....	999999999999	999999999999	999999999999
<b>23</b> Debt basis restoration (see instructions) .....	999999999999	999999999999	999999999999
<b>24</b> Debt basis before repayment. Add lines 21, 22, and 23 .....	999999999999	999999999999	999999999999
<b>25</b> Divide line 24 by line 18 .....	999999999999	999999999999	999999999999
<b>26</b> Nontaxable debt repayment. Multiply line 25 by line 19 .....	999999999999	999999999999	999999999999
<b>27</b> Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 .....	999999999999	999999999999	999999999999
<b>28</b> Nondeductible expenses and oil and gas depletion deductions in excess of stock basis .....	999999999999	999999999999	999999999999
<b>29</b> Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- .....	999999999999	999999999999	999999999999
<b>30</b> Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) .....	999999999999	999999999999	999999999999
<b>31</b> <b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- .....	999999999999	999999999999	999999999999
<b>Gain on Loan Repayment</b>			
<b>32</b> Repayment. Enter the amount from line 19 .....	999999999999	999999999999	999999999999
<b>33</b> Nontaxable repayments. Enter the amount from line 26 .....	999999999999	999999999999	999999999999
<b>34</b> <b>Reportable gain.</b> Subtract line 33 from line 32 .....	999999999999	999999999999	999999999999

Form **7204**

(December 2022)

Department of the Treasury  
Internal Revenue Service

**Consent To Extend the Time To Assess Tax  
Related to Contested Foreign Income Taxes—  
Provisional Foreign Tax Credit Agreement**

OMB No. 1545-2296

Go to [www.irs.gov/Form7204](http://www.irs.gov/Form7204) for instructions and the latest information.

Attachment  
Sequence No. **204**

Name(s) of consenting taxpayer(s)

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Identifying number (see instructions)

XXXXXXXXXXXX

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Social security number of spouse (only if a joint income tax return was filed)

XXXXXXXXXXXX

Number, street, and room or suite no. (If a P.O. box, see instructions.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

City or town, state, and ZIP code XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX

**Important.** If you have more than one contest with respect to the tax year described in item 1, complete a separate Form 7204 for each contest.

Check the box below to indicate the reason for filing Form 7204:

- For the tax year described in item 1, below, taxpayer claimed foreign tax credit on the accrual basis. Taxpayer is filing this Form 7204 to make the election in Regulations section 1.905-1(d)(4) to claim a provisional foreign tax credit for the contested foreign income tax described in item 6.
- For the tax year described in item 1, below, taxpayer claims foreign tax credit on the cash basis. Taxpayer is filing this Form 7204 to make the election in Regulations section 1.905-1(c)(3) to claim a provisional foreign tax credit for the contested foreign income tax described in item 6.

The taxpayer(s) listed above and the Commissioner of Internal Revenue, pursuant to Regulations sections 1.905-1(c)(3) and (d)(4), agree to the following:

- 1 The amount of any federal income tax due relating to the disallowance of a foreign tax credit claimed under section 901 or section 960 for the contested foreign income tax described in item 6, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended XXXXXXXXXX, and for any tax year affected by the contested foreign income tax (such as a carryforward year) may be assessed at any time before the date that is three years from the later of the filing date or the due date (with extensions) of the return for the taxable year in which the taxpayer notifies the Internal Revenue Service of the resolution of the contest pursuant to Regulations section 1.905-1(d)(4)(iv).
- 2 The taxpayer agrees to comply with the annual notice requirement described in Regulations section 1.905-1(d)(4)(iv).
- 3 This consent establishes an extended period for assessing tax. The expiration of the extended period may be suspended or otherwise affected by the operation of law in the same manner as the original period. For example, if a notice of deficiency in tax covered by this consent is issued, the period for assessing tax will not end prior to the end of the suspension period provided for by section 6503(a), plus any time that remains in the assessment period, as extended, at the time the suspension takes effect. Under no circumstances will this consent reduce the period of time otherwise provided by law for making an assessment.
- 4 The consenting taxpayer(s) may file a claim for credit or refund for the tax assessed by reason of this consent within the later of six months after the period ends for assessing tax established by this consent or the period prescribed by section 6511(d)(3)(A).
- 5 The amount of any deficiency assessment covered by this consent will be limited to the amount of any federal income tax due relating to the determination by the Commissioner of Internal Revenue that the contested foreign income tax described in item 6, below, was not a compulsory payment and is not considered paid within the meaning of Regulations section 1.901-2(e)(5), including any penalties, additions to tax, and interest attributable thereto, and consequential changes to other items based on that adjustment.
- 6 Complete the following information (see instructions):
  - a Description of the contest, the contested foreign income tax, and the income to which the contested foreign income tax relates:  
XX  
XX
  - b Name of payor: XX  
Payor's EIN or reference ID number: XXXXXXXXXXXX
  - c Reference ID number for the contested foreign income tax: XXXXXXXXXXXXXX
  - d Country or U.S. territory to which contested foreign income tax was paid (enter code — see instructions): XX
  - e Amount of contested foreign income tax remitted, in local currency, and date(s) of remittance(s) (mm/dd/yyyy): XXXXXXXXXXXXXXXXXXXX  
XX

Under penalties of perjury, I declare that I have examined this consent, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete. A signed consent, properly completed in accordance with this form and its instructions, is deemed to have been executed by the Commissioner of Internal Revenue.

Signature of consenting taxpayer (see instructions)

Date

Signature of spouse (complete only if a joint return is filed)

Date

Taxpayer's representative sign here

Date

Corporate officer(s) sign here

Date

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number

XXXXXXXXXXXX

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

1	Enter the total amount paid in 2024 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2024 for you, your spouse, and your dependents. But <b>don't</b> include the following. See instructions	1	999999999999
	<ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2024.</li> <li>• Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were <b>nontaxable</b> because you are a retired public safety officer. See instructions.</li> <li>• Any payments for qualified long-term care insurance (see line 2).</li> </ul>		
2	For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of (a) or (b). <ul style="list-style-type: none"> <li>(a) Total payments made for that person during the year.</li> <li>(b) The amount shown below. Use the person's age at the end of the tax year.               <ul style="list-style-type: none"> <li>\$470 — if that person is age 40 or younger</li> <li>\$880 — if age 41 to 50</li> <li>\$1760 — if age 51 to 60</li> <li>\$4710 — if age 61 to 70</li> <li>\$5880 — if age 71 or older</li> </ul> </li> </ul>	2	999999999999
	<b>Note:</b> The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. <b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2024. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts	3	999999999999
3	Add lines 1 and 2	4	999999999999
4	Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	5	999999999999
5	Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules	6	999999999999
6	Divide line 4 by line 5	7	999999999999
7	Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	8	999999999999
8	Subtract line 7 from line 4	9	999999999999
9	Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	10	999999999999
10	Subtract line 9 from line 8	11	999999999999
11	Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	12	999999999999
12	Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	13	999999999999
13	Subtract line 12 from line 10 or 11, whichever applies	14	999999999999
14	<b>Self-employed health insurance deduction.</b> Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040)		

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

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

# Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(Rev. October 2023)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

**(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, TMPs, and PRs.)**  
**Go to [www.irs.gov/Form8082](http://www.irs.gov/Form8082) for instructions and the latest information.**

Attachment  
Sequence No. **84**

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I General Information**

1 Check boxes that apply.

- (a)  Notice of inconsistent treatment (go to line 2)  
 (b)  AAR (choose one below – see instructions)

For partnership tax years beginning before January 1, 2018 (unless electing into BBA) TEFRA AAR ELPs/REMICsFor partnership tax years beginning after December 31, 2017 (or that elected into BBA for tax years beginning after November 2, 2015, and before January 1, 2018) BBA AAR – go to item A below**Yes****No**

- A Is the partnership revoking the immediately preceding partnership representative (and/or designated individual, if applicable) and designating a successor (including the appointment of a designated individual, if applicable) at the same time that the AAR is being filed? If "Yes," attach Form 8979 .....
- B Do the adjustments on the AAR result in an imputed underpayment (IU) for the reviewed year? If "Yes," go to item C1. If "No," go to item D .....
- C1 Is the partnership making an election under section 6227(b)(2) to have the adjustments taken into account by the reviewed year partners? If "Yes," go to item D. If "No," go to item C2 .....
- C2 Are there also adjustments that do not result in an IU? (An adjustment does not result in an IU if the result of netting with respect to any grouping or subgrouping that includes the particular adjustments is a net negative adjustment.) If "Yes," go to item D and then answer item E. If "No," go to item E .....
- D If the partnership is required to provide statements to the reviewed year partners containing their share of the adjustments, by signing below, the partnership representative declares, under penalties of perjury, that all statements have been provided to the reviewed year partners as required by the instructions.

Partnership Representative Name (or designated individual, if appropriate)

Date

- E Is the partnership applying modifications to the IU? If "Yes," attach Form 8980 .....
- 
- 

2 Identify type of pass-through entity in which you are a partner, shareholder, or member.

- (a)  TEFRA Partnership (b)  S Corporation (c)  Estate (d)  Trust (e)  REMIC (f)  BBA Partnership

3 Employer identification number of pass-through entity  
XXXXXXXXXXXX

5 Internal Revenue Service Center where pass-through entity filed its return  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

4 Name, address, and ZIP code of pass-through entity

6 Tax year of pass-through entity

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXX to XXXXXXXX

7 Your tax year

XXXXXXXX to XXXXXXXX

**Part II Inconsistent or Administrative Adjustment Request (AAR) Items**

(a) Description of inconsistent or AAR items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement; a foreign trust statement; or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
	Amount of item	Treatment of item			
8 XXXXXXXXXXXXXXXXXXXXXXXXX	X	X	999999999999	999999999999	999999999999
9 XXXXXXXXXXXXXXXXXXXXXXXXX	X	X	999999999999	999999999999	999999999999
10 XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	X	X	999999999999	999999999999	999999999999
11 XXXXXXXXXXXXXXXXXXXXXXXXX	X	X	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8082 (Rev. 10-2023)

**Part III Explanations – Enter the Part II item number before each explanation. Show how the IU was calculated and how modifications were applied.**

The image consists of a series of horizontal lines. A central dotted line runs horizontally across the entire width of the image. This central line is flanked by two solid black lines. Between these three lines, there is a decorative border made of a repeating 'X' or 'XXXX' pattern. The background is white, and the lines are black.

**Disclosure Statement**  
**Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.**  
**Attach to your tax return.**  
**Go to [www.irs.gov/Form8275](http://www.irs.gov/Form8275) for instructions and the latest information.**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number shown on return

XXXXXXXXXX

If Form 8275 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXEmployer identification number, if any XXXXXXXXXXXXReference ID number (see instructions) XXXXXXXXXXXXXXXXXXXXXX**Part I General Information** (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	XXX 999999999999
2 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	999999999999
3 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	999999999999
4 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	999999999999
5 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	999999999999
6 <u>XXXXXXXXXXXXXX</u>	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX	999999999999

**Part II Detailed Explanation** (see instructions)

1 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
3 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
4 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
5 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
6 <u>XXXXXXXXXXXXXX</u>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part III Information About Pass-Through Entity.** To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXX</u>	2 Identifying number of pass-through entity <u>XXXXXXXXXX</u>
	3 Tax year of pass-through entity <u>XXXXXXX to XXXXXXXX</u>
	4 Internal Revenue Service Center where the pass-through entity filed its return <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>

XX

XXXXXXXXXXXX

**Part IV Explanations** (*continued from Parts I and/or II*)

XX

**Regulation Disclosure Statement**

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement.

Attach to your tax return.

Go to [www.irs.gov/Forms8275R](http://www.irs.gov/Forms8275R) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number shown on return

XXXXXXXXXX

If Form 8275-R relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employer identification number, if any: XXXXXXXXXXXX

Reference ID number (see instructions): XXXXXXXXXXXXXXXXXX

**Part I General Information** (see instructions)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999
2 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999
3 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999
4 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999
5 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999
6 XXXXXXXXXXXXXX	XXXXXXX XXXXXXX XXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	XXX	999999999999

**Part II Detailed Explanation** (see instructions)

1 XX
2 XX
3 XX
4 XX
5 XX
6 XX

**Part III Information About Pass-Through Entity.** To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX

2 Identifying number of pass-through entity

XXXXXXXXXX

3 Tax year of pass-through entity

XXXXXXX to XXXXXXX

4 Internal Revenue Service Center where the pass-through entity filed its return

XXXXXXXXXXXXXXXXXXXXXX

## **Part IV Explanations (continued from Parts I and/or II)**

The image consists of a series of horizontal lines. A prominent decorative border at the top and bottom features a repeating pattern of small, dark 'X' marks. Below this, there are several thin, light-colored horizontal lines. The main body of the image contains approximately 18 horizontal rows of text, each consisting of a single character 'X'. These text rows are evenly spaced and extend across the width of the image.

## Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

OMB No. 1545-0074

Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

Attachment Sequence No.

155

Name(s) shown on your income tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number: XXXXXXXXXXXX

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities** — List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than \$5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	XXXXXXX	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX
B	XXXXXXX	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX
C	XXXXXXX	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX
D	XXXXXXX	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXXXX

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or****Inventory Reportable in Section A)** — Complete this section for one item (or a group of similar items) for which

you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A).

Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated. See instructions for definitions.

a  Art (contribution of \$20,000 or more)d  Other real estatei  Vehiclesb  Qualified conservation contributione  Equipmentj  Clothing and household itemsb(1)  Certified historic structuref  Securitiesk  Digital assets

NPS # XXXXX

g  Collectiblesl  Otherc  Art (contribution of less than \$20,000)h  Intellectual property

3	(a) Description of donated property (if you need more space, attach a separate statement)		(b) If any tangible personal property or real property was donated, give a brief summary of overall physical condition of the property at the time of the gift.		(c) Appraised fair market value	
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999999	
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999999	
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999999	
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A	XXXXXXX	XXXXXXX	999999999999	999999999999	999999999999	999999999999
B	XXXXXXX	XXXXXXX	999999999999	999999999999	999999999999	999999999999
C	XXXXXXX	XXXXXXX	999999999999	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8283 (Rev. 12-2023)

Name(s) shown on your income tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number  
XXXXXXXXXXXX**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions) —**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ..... XIf Section B, Part II applies to more than one property, attach a separate statement. XXXXXXXXb Total amount claimed as a deduction for the property listed in Section B, Part I: (1) For this tax year ..... 999999999999(2) For any prior tax years ..... 999999999999

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):

Name of charitable organization (donee)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, and room or suite no.) City or town, state, and ZIP code  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXd For tangible property, enter the place where the property is located or kept XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXe Name of any person, other than the donee organization, having actual possession of the property XXXXXXXXXXXXXXXXXXXXXX

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

**Part III Taxpayer (Donor) Statement —** List each item included in Section B, Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value

of not more than \$500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXSignature of  
taxpayer (donor)

Date

**Part IV Declaration of Appraiser — See Instructions.**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign <b>Here</b>	Appraiser signature	Date
	Appraiser name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Title <u>XXXXXXXXXXXXXXXXXXXXXX</u>

Business address (including room or suite no.) <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Identifying number <u>XXXXXXXXXXXX</u>
---	---

City or town, state, and ZIP code <u>XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</u>
--

**Part V Donee Acknowledgment — See Instructions.**This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date XXXXXXFurthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.Does the organization intend to use the property for an unrelated use? .....  Yes  No

Name of charitable organization (donee) <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Employer identification number <u>XXXXXXXXXXXX</u>
--	---

Address (number, street, and room or suite no.) <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	City or town, state, and ZIP code <u>XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</u>
--	--

Authorized signature	Title <u>XXXXXXXXXXXXXXXXXXXXXX</u>	Date
----------------------	-------------------------------------	------

**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent****u** Attach a separate form for each child.**u** Go to [www.irs.gov/Form8332](http://www.irs.gov/Form8332) for the latest information.

Name of noncustodial parent

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Noncustodial parent's  
soc. sec. no. (SSN) **u**

XXXXXXXXXXXX

**Note:** This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

**Part I Release of Claim to Exemption for Current Year**

I agree not to claim an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year 9999.

XXXXXXXXXXXX

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Note:** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)**

I agree not to claim an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

(Specify. See instructions.)

XXXXXXXXXXXX

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Part III Revocation of Release of Claim to Exemption for Future Year(s)**

I revoke the release of claim to an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

(Specify. See instructions.)

XXXXXXXXXXXX

Signature of custodial parent revoking the release of claim to exemption

Custodial parent's SSN

Date

**Release/Revocation of Release of Claim  
to Exemption for Child by Custodial Parent****u** Attach a separate form for each child.**u** Go to [www.irs.gov/Form8332](http://www.irs.gov/Form8332) for the latest information.

Name of noncustodial parent

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Noncustodial parent's  
soc. sec. no. (SSN) **u**

XXXXXXXXXXXX

**Note:** This form also applies to some tax benefits, including the child tax credit, additional child tax credit, and credit for other dependents. It doesn't apply to other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status. See the instructions and Pub. 501.

**Part I Release of Claim to Exemption for Current Year**

I agree not to claim an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year 9999.

XXXXXXXXXXXX

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Note:** If you choose not to claim an exemption for this child for future tax years, also complete Part II.

**Part II Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)**

I agree not to claim an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

(Specify. See instructions.)

XXXXXXXXXXXX

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

**Part III Revocation of Release of Claim to Exemption for Future Year(s)**

I revoke the release of claim to an exemption for XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Name of child

for the tax year(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.

(Specify. See instructions.)

XXXXXXXXXXXX

Signature of custodial parent revoking the release of claim to exemption

Custodial parent's SSN

Date

## Injured Spouse Allocation

Go to [www.irs.gov/Form8379](http://www.irs.gov/Form8379) for instructions and the latest information.

Attachment Sequence No. 104

**Part I Should You File This Form? You must complete this part.**

- 1 Enter the tax year for which you are filing this form 9999. Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
- Yes. Go to line 3.  
 No. Stop here. Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? See instructions.
- Federal tax
  - State income tax
  - State unemployment compensation
  - Child support
  - Spousal support
  - Federal nontax debt (such as a student loan)
- Yes. Go to line 4.  
 No. Stop here. Do not file this form. You are not an injured spouse.
- Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
- Yes. Stop here. Do not file this form. You are not an injured spouse.
- Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- No. Go to line 5.
- 5 Were you a resident of a community property state at any time during the tax year entered on line 1? See instructions.
- Yes. Enter the name(s) of the community property state(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX.  
Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
- No. Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
- Yes. Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.  
 No. Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
- Yes. Go to line 8.  
 No. Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
- Yes. Skip line 9 and **go to Part II** and complete the rest of this form.  
 No. Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? See instructions.
- Yes. **Go to Part II** and complete the rest of this form.  
 No. Stop here. Do not file this form. You are not an injured spouse.

**Part II Information About the Joint Return for Which This Form Is Filed**

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form.

The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return <u>XXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXX</u>	Social security number shown first <u>XXXXXXXXXXXX</u>	If injured spouse, check here <input checked="" type="checkbox"/>
First name, initial, and last name shown second on the return <u>XXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXX</u>	Social security number shown second <u>XXXXXXXXXXXX</u>	If injured spouse, check here <input checked="" type="checkbox"/>

- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable .....

- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return?  
If "Yes," enter the address. If a foreign address, see instructions.

 Yes  NoXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Number and street

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part III Allocation Between Spouses of Items on the Joint Return.** See the separate Form 8379 instructions for Part III.

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
<b>13</b> Income: a. Income reported on Form(s) W-2	999999999999	999999999999	999999999999
b. All other income XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
<b>14</b> Adjustments to income	999999999999	999999999999	999999999999
<b>15</b> Standard deduction or Itemized deductions	999999999999	999999999999	999999999999
<b>16</b> Nonrefundable credits	999999999999	999999999999	999999999999
<b>17</b> Refundable credits ( <b>do not</b> include any earned income credit)	999999999999	999999999999	999999999999
<b>18</b> Other taxes	999999999999	999999999999	999999999999
<b>19</b> Federal income tax withheld	999999999999	999999999999	999999999999
<b>20</b> Payments	999999999999	999999999999	999999999999

**Part IV Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or 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.

Keep a copy of this form for your records	Injured spouse's signature	Date	Phone number	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed PTIN XXXXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN XXXXXXXXXXXX		
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone no. XXXXXXXXXXXX		

Form 8396

**Mortgage Interest Credit**

OMB No. 1545-0074

(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)**2024**

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

Go to [www.irs.gov/Form8396](http://www.irs.gov/Form8396) for the latest information.Attachment  
Sequence No. **138**Department of the Treasury  
Internal Revenue Service

Name(s) shown on your tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

XXXXXXXXXXXXXXXXXXXXXX

Before you begin Part I, figure the amounts of any of the following credits you are claiming: credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.

**Part I Current Year Mortgage Interest Credit**

1 Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid .....	1	999999999999
2 Enter the certificate credit rate shown on your <b>Mortgage Credit Certificate</b> . Do not enter the interest rate on your home mortgage .....	2	99999 %
3 If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter ..... XXXXXXXXXXXXXXXX	3	999999999999
<b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>		
4 Enter any 2021 credit carryforward from line 16 of your 2023 Form 8396 .....	4	999999999999
5 Enter any 2022 credit carryforward from line 14 of your 2023 Form 8396 .....	5	999999999999
6 Enter any 2023 credit carryforward from line 17 of your 2023 Form 8396 .....	6	999999999999
7 Add lines 3 through 6 .....	7	999999999999
8 Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions .....	8	999999999999
<b>9 Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g .....	9	999999999999

**Part II Mortgage Interest Credit Carryforward to 2025 (Complete only if line 9 is less than line 7.)**

10 Add lines 3 and 4 .....	10	999999999999
11 Enter the amount from line 7 .....	11	999999999999
12 Enter the <b>larger</b> of line 9 or line 10 .....	12	999999999999
13 Subtract line 12 from line 11 .....	13	999999999999
14 <b>2023 credit carryforward to 2025.</b> Enter the <b>smaller</b> of line 6 or line 13 .....	14	999999999999
15 Subtract line 14 from line 13 .....	15	999999999999
16 <b>2022 credit carryforward to 2025.</b> Enter the <b>smaller</b> of line 5 or line 15 .....	16	999999999999
17 <b>2024 credit carryforward to 2025.</b> Subtract line 9 from line 3. If zero or less, enter -0 .....	17	999999999999

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

Form 8396 (2024)

Form 8404

Department of the Treasury  
Internal Revenue Service**Interest Charge on DISC-Related  
Deferred Tax Liability**File Form 8404 separately from your income tax return. See *Where to file below.*  
Go to [www.irs.gov/Form8404](http://www.irs.gov/Form8404) for the latest information.

OMB No. 1545-0939

**2024**

A Check applicable box to show type of taxpayer.

 Corporation Individual Trust or Decedent's estate

Name of shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX

B Shareholder's identifying number

XXXXXXXXXXXX

C IC-DISC's identifying number

XXXXXXXXXXXX

D Shareholder's tax year for which interest charge is required to be paid (see instructions)

XXXXXXX

E Name of IC-DISC

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** See *Line-by-Line Instructions*, later.

1	999999999999
2	999999999999
3	999999999999
4	999999999999
5	999999999999
6	999999999999
7	999999999999
8	XXXXXXXXXXXX
9	999999999999

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

**Sign  
Here**

Signature and title (if any)

Date

Paid Preparer Use Only	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Firm's EIN XXXXXXXXXXXX	
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			Phone no. XXXXXXXXXXXX	

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

Form 8404 (2024)

Form 8404

Department of the Treasury  
Internal Revenue Service**Interest Charge on DISC-Related  
Deferred Tax Liability**File Form 8404 separately from your income tax return. See Where to file below.  
Go to [www.irs.gov/Form8404](http://www.irs.gov/Form8404) for the latest information.

OMB No. 1545-0939

**2024**

A Check applicable box to show type of taxpayer.

 Corporation Individual Trust or Decedent's estate

Name of shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX

B Shareholder's identifying number

XXXXXXXXXXXX

C IC-DISC's identifying number

XXXXXXXXXXXX

D Shareholder's tax year for which interest charge is required to be paid (see instructions)

XXXXXXX

E Name of IC-DISC

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** See *Line-by-Line Instructions*, later.

1	999999999999
2	999999999999
3	999999999999
4	999999999999
5	999999999999
6	999999999999
7	999999999999
8	XXXXXXXXXXXX
9	999999999999

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

**Sign  
Here**

Signature and title (if any)

Date

Paid Preparer Use Only	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Firm's EIN XXXXXXXXXXXX	
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			Phone no. XXXXXXXXXXXX	

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

Form 8404 (2024)

For the year January 1–December 31, 2024

See instructions on back.

Go to [www.irs.gov/Form8453](http://www.irs.gov/Form8453) for the latest information.**2024**Please  
print or  
type.

P R I N T  C L E A R L Y	Your first name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXX
	If a joint return, spouse's first name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	Spouse's social security number  XXXXXXXXXXX
	Home address (number and street). If you have a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		Apt. no.  XXXXXX
	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.)  XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
	Foreign country name  XXXXXXXXXXXXXXXXXXXX	Foreign province/state/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXXXX

**FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE  
OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.**

Check the applicable box(es) to identify the attachments.

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468 - Attach a copy of the first page of NPS Form 10-168, Historic Preservation Certification Application (Part 2—Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136 - Attach the appropriate certificates and, if applicable, the appropriate reseller statements for biodiesel, renewable diesel, and sustainable aviation fuel claims
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A (if any statement or qualified appraisal is required), or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement that went into effect after 1984 and before 2009) (see instructions)
- Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- Form 8864 - Attach the appropriate certificates and, if applicable, the appropriate reseller statements for biodiesel, renewable diesel, and sustainable aviation fuel claims
- Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

**DON'T SIGN THIS FORM.**

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

Form **8453** (2024)

**8879**

Form (Rev. January 2021)

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

XXXXXXXXXXXX

OMB No. 1545-0074

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

Submission Identification Number (SID)

XXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer's name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

Social security number

XXXXXXXXXXXXXX

Spouse's name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

Spouse's social security number

XXXXXXXXXXXXXX

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	99999999999999
2	Total tax	2	99999999999999
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	99999999999999
4	Amount you want refunded to you	4	99999999999999
5	Amount you owe	5	99999999999999

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

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

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

I authorize XXXXXXXXXXXXXXXXXXXXXXXXXXXXX to enter or generate my PIN XXXXXX as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.  
Enter five digits, but  
don't enter all zeros

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

Your signature u XXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date u XXXXXXX

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

I authorize XXXXXXXXXXXXXXXXXXXXXXXXXXXXX to enter or generate my PIN XXXXXX as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.  
Enter five digits, but  
don't enter all zeros

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

Spouse's signature u XXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date u XXXXXXX

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

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

XXXXXXXXXXXX

Don't enter all zeros

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

ERO's signature u XXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date u XXXXXXX

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

Taxpayer Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX Spouse Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXX

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

**ERO Declaration**

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

**ERO Signature**

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

ERO's PIN XXXXXXXXXXXX

**Taxpayer Declarations**

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return , including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

**Electronic Funds Withdrawal Consent**

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) XXXXXXXX

	<b>Taxpayer</b>	<b>Spouse</b>
PIN (enter five numbers, other than all zeroes)	<u>XXXXX</u>	<u>XXXXX</u>
Prior Year Adjusted Gross Income	<u>999999999999</u>	<u>999999999999</u>
Date of Birth	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>
Prior Year PIN	<u>XXXXX</u>	<u>XXXXX</u>
Current Year IP PIN	<u>XXXXX</u>	<u>XXXXX</u>

**Form 1310 Signature and Verification**

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

XXXXXXXX

Date

Taxpayer Name	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
Spouse Name	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

**ERO Declaration**

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

**ERO Signature**

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

ERO's PIN XXXXXXXXXX

-----

**Taxpayer Declarations**

**Perjury Statement**

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

**Electronic Funds Withdrawal Consent**

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) XXXXXXXX

-----

Taxpayer's PIN (enter five numbers, other than all zeroes) XXXXX

Spouse's PIN (enter five numbers, other than all zeroes) XXXXX

-----

**Form 1310 Signature and Verification**

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

XXXXXXX

Signature of person claiming refund

Date

Form **8878**

Department of the Treasury  
Internal Revenue Service

**IRS e-file Signature Authorization for  
Form 4868 or Form 2350**

OMB No. 1545-0074

**2024**

ERO must obtain and retain completed Form 8878.  
Go to [www.irs.gov/Form8878](http://www.irs.gov/Form8878) for the latest information.

Submission Identification Number (SID): XXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer's name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	Social security number XXXXXXXXXXXXXX
Spouse's name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX

**Part I Information From Extension Form — Tax Year Ending December 31, 2024 (Whole dollars only)**

Check the box and complete the line(s) for the form you authorize your ERO to sign and file. Check only one box.

- 1  **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.  
Amount you are paying from Form 4868, line 7 ..... 1 999999999999  
2  **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return  
a I request an extension of time until this date as shown on Form 2350, line 1 ..... 2a XXXXXXXXXX  
b Amount you are paying from Form 2350, line 5 ..... 2b 999999999999

**Part II Taxpayer Declaration and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2024, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information from my electronic application for extension of time to file. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send this form to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the form. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

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

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

signature for my electronic application for extension of time to file for the tax year ending December 31, 2024.

I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2024. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date: XXXXXX

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

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

signature for my electronic application for extension of time to file for the tax year ending December 31, 2024.

I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2024. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date: XXXXXX

**Practitioner PIN Method for Form 4868 Only—continue below**

**Part III Certification and Authentication — Practitioner PIN Method for Form 4868 Only**

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

XXXXXXXXXX

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic **Form 4868** and electronic funds withdrawal for the taxpayer(s) indicated above. I confirm that I am submitting **Form 4868** in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Date: XXXXXX

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

Taxpayer Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX  
Spouse Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

ERO's PIN XXXXXXXXXXXX

## **Consent to Disclosure/Electronic Funds Withdrawal Consent**

### **Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: a) acknowledgment of receipt or reason for rejection of transmission, and b) if delayed, reason for any delay in processing the form.

### **Consent and Signature:**

#### **Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

— — — — — Date (all numerics) XXXXXXXX — — — — —

Taxpayer's PIN (enter five numbers, other than all zeroes)

XXXXX

Taxpayer's Date of Birth

XXXXXXXXXXX

Taxpayer's Prior Year Adjusted Gross Income

999999999999

Taxpayer's Prior Year PIN

XXXXX

Spouse's PIN (enter five numbers, other than all zeroes)

XXXXX

Spouse's Date of Birth

XXXXXXXXXXX

Spouse's Prior Year Adjusted Gross Income

999999999999

Spouse's Prior Year PIN

XXXXX

**Taxpayer Name** XXXXXXXXXXXXXXXX **Spouse Name** XXXXXXXXXXXXXXXX  
**Taxpayer Name** XXXXXXXXXXXXXXXX **Spouse Name** XXXXXXXXXXXXXXXX

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

ERO's PIN XXXXXXXXXXXX

## **Consent to Disclosure/Electronic Funds Withdrawal Consent**

## **Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing the form.

## **Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent by entering my Self Select PIN below.

Date (all numerics) xxxxxxxxxx

Taxpayer's PIN (enter five numbers, other than all zeroes) XXXXX

Spouse's PIN (enter five numbers, other than all zeroes) XXXXX

Taxpayer Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
Spouse Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

**DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO**

ERO's PIN XXXXXXXXXXXX

## **Signature/Consent to Disclosure**

### **Perjury Statement**

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

### **Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: a) acknowledgment of receipt or reason for rejection of transmission, and b) if delayed, reason for any delay in processing the form.

**I am signing this Form by entering my name and date below.**

Date (all numerics) XXXXXXX

Name of Preparer Other Than Taxpayer XXXXXXXXXXXXXXXXXXXXXXXXXXXX

### **Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

Date (all numerics) XXXXXXX  
Taxpayer's PIN (enter five numbers, other than all zeroes) XXXXX  
Taxpayer's Date of Birth XXXXXXX  
Taxpayer's Prior Year Adjusted Gross Income 999999999999  
Taxpayer's Prior Year PIN XXXXX

Spouse's PIN (enter five numbers, other than all zeroes) XXXXX  
Spouse's Date of Birth XXXXXXX  
Spouse's Prior Year Adjusted Gross Income 999999999999  
Spouse's Prior Year PIN XXXXX

**PATHWARD, N.A., REFUND DISBURSEMENT SERVICE DISCLOSURES**  
**PLEASE READ THIS IMPORTANT INFORMATION BEFORE SIGNING THE APPLICATION**

If you are owed a federal tax refund, you have the right to choose how you will receive the refund. There are several options available to you. Some options are free. The Tax Refund Disbursement Service Option is not a free option, and the fees are outlined below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. The IRS can send your refund either by check mailed directly to you by U.S. Mail, or by direct deposit to your bank/credit union account. Options available to you to receive your refund directly from the IRS include:

Filing Method	Disbursement	Estimated Availability Of Funds *	Tax Preparation Fees
Paper Return	IRS Issued Check	Could take 5 weeks or more	You Pay Preparer Directly
Paper Return	IRS Direct Deposit	Could take 4 weeks or more	You Pay Preparer Directly
E-File	IRS Issued Check	Within 28 days	You Pay Preparer Directly
E-File	IRS Direct Deposit	Within 21 days	You Pay Preparer Directly

\*The estimates shown above are from the IRS and do not include any additional time that may be required for your bank to make the funds available to you after the refund is deposited to your account, or for IRS mail delivery. Taxpayers who claim the Earned Income Tax Credit or the Additional Child Tax Credit may experience a refund hold.

**You may also file your state tax return and obtain your refund directly from the State taxing authority for free.**

**You can file your federal or state tax return electronically and obtain your refund through the Refund Disbursement Service provided by Pathward, National Association (hereinafter referred to as "we," "us," and "our") for a fee.** If you choose to receive your refund through our Refund Disbursement Service (the "Disbursement Service" or "Service"), your tax refund will be sent by the government to a temporary special purpose deposit account with us, from which we will send you the refund amount after we have made all deductions authorized by you. The table below contains information about the Service:

Filing Method	Disbursement Options Available	IRS Estimated Availability Of Funds	Tax Preparation Fees and other Authorized Disbursements
E-File	Check, Direct Deposit*, Prepaid Card**	Within 21 days	Paid from Refund Proceeds

\*Please allow additional time for direct deposit processing at your bank.

\*\*Check with your Tax Preparer for availability.

**Fees related to the Service:** If you decide to use our Service, fees vary based upon the disbursement option you select. These options and fees are set out in the chart below. A 1st refund disbursement fee is charged if you receive just one tax refund (whether federal or state). Additional disbursement fees are charged for all deposits received after the 1<sup>st</sup> Refund. If you use our Service, the disbursement fees charged will be deducted from the tax refund proceeds you receive and can reduce the amount you can expect from your tax refund.

Disbursement Options and Costs (Fees vary)	Disbursement Fees
<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
<b>Paper Check.</b> By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Rejected disbursements will be disbursed via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized debit will cover such fees as tax preparation, document preparation, and electronic filing fees.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.	

**Other important information:**

- No one can guarantee whether, when or in what amount a tax refund will be issued. Neither the IRS nor state revenue departments guarantees a specific date that a tax refund will be received by mail or deposited to a bank account, whether or not you use this Service.
- The use of our Service will not provide a speedier payment of your refund than you can obtain for yourself through electronic filing and requesting the direct deposit to your own bank or credit union account.
- If you are receiving a refund, note that decreasing your tax withholdings in a future year could increase your net pay amount (take-home pay). Consult with tax advisor for tax planning advice.
- For other low-cost deposit accounts and prepaid cards offered by Pathward, N.A., visit: [www.myfastermoney.com](http://www.myfastermoney.com)
- Once your tax return is filed, you may visit <https://www.irs.gov/> and click on 'Get Your Refund Status' to learn information about the processing of your refund.

## REFUND DISBURSEMENT SERVICE APPLICATION AND AGREEMENT

- 1. Parties.** In this Refund Disbursement Service Application ("Application"), as well as the attached Refund Disbursement Agreement ("Agreement" or collectively the "Application and Agreement"), the terms "you" and "your" mean the person signing as the "Applicant" (or, if a joint return is being filed, both "Primary Applicant" and "Joint Applicant"). The terms "Pathward" "we," "us," and "our" mean Pathward, National Association.
- 2. REFUND DISBURSEMENT SERVICE.** You authorize us (i) to set up a "TEMPORARY SPECIAL PURPOSE DEPOSIT BANK ACCOUNT" (the "Account") for you to receive a direct deposit of your tax refund(s) as well as any and all funds sent to us for disbursement from the Internal Revenue Service ("IRS") and/or state taxing authorities ("Tax Refund(s)"); (ii) to hold the Tax Refund(s) proceeds temporarily in escrow in the Account for the disbursements authorized herein; and (iii) to disburse all fees and charges, including but not limited to any Refund Disbursement Fees and tax preparation fees, and other authorized amounts (the "Refund Disbursement Service" or "Service").
- 3. DEPOSITS AND AUTHORIZED DISTRIBUTIONS FROM ACCOUNT.** You agree the Account will be set up to receive the electronic direct deposit of your federal and/or state Tax Refund(s). You authorize us to distribute first from the Account all authorized deductions itemized below (including fees owing to us) and amounts owing to third parties, with the remaining balance of your Tax Refund(s), if any, to be distributed to you as directed herein. Furthermore, we will hold your Tax Refund(s) in this Account solely for your benefit and only until your Tax Refund(s) have been fully disbursed, and thereafter we will terminate and close the account. You cannot make any deposits into the Account other than your Tax Refunds. You cannot make any withdrawals from this Account except as authorized herein or take any other action with respect to the Account. The Account is non-interest bearing so you will receive no interest on funds (your Tax Refund proceeds) held in the Account.
- 4. RECEIPT AND APPLICATION OF TAX REFUND(S).** You authorize your Tax Preparer (as defined below) to direct the IRS (and state taxing authority, if applicable) to disburse your Tax Refund(s) for the 2024 tax year electronically to the Account by direct deposit. You authorize Tax Preparer to submit this Application to us on your behalf. You appoint us as your agent for all purposes necessary to carrying out the Service. You acknowledge that your refund may be delayed if you have claimed the Earned Income Tax Credit or the Additional Child Tax Credit, and it may be delayed or returned to the IRS if fraud or identity theft is suspected.
- 5. DISBURSEMENT OPTIONS.** After disbursing the authorized deductions itemized below (including remitting fees and loan payments, if any, owing to us) and amounts owing to third parties, the remaining balance of your Tax Refund(s) will be disbursed to you via prepaid card, paper check, or direct deposit, as you direct. Please review the Disbursement Options listed above carefully as the fees associated with Tax Refund(s) disbursements vary depending on the option you select. You may select the option in which you wish to receive the proceeds, if any, owing to you. If information we receive from you or your representative relating to your chosen disbursement option, such as address or bank account information, is inaccurate or incorrect, you will be responsible for any loss as a consequence of any check or funds transfer made using such erroneous information. In addition, if any transfer is rejected by your financial institution, or if a transfer cannot be accomplished for any other reason, then we will deliver the proceeds owing to you by paper check, and the applicable disbursement fees for "Paper Check" will apply.
- 6. USE AND DISCLOSURE TAX RETURN INFORMATION.** You authorize us to use your 2024 tax return and refund information to offer the Services. You authorize us to share your 2024 tax return and refund information with (i) your Tax Preparer, (ii) any applicable service bureau, transmitter, and third parties involved in the Service, and/or (iii) others (including governmental entities) as necessary for the Service and to detect or report suspicious or fraudulent tax returns and/or possible fraudulent activity, as permitted by law. You authorize us to provide your Tax Preparer and any applicable service bureau and/or transmitter information regarding the Account and to perform any actions they deem necessary to verify the accuracy of information contained in this Agreement. You agree we may submit inquiries to the IRS and or state taxing authorities to check on the status of your Tax Refund(s). You may not revoke any of the foregoing authorizations except as permitted by applicable law. You may authorize us to share information with certain of our affiliates and non-affiliates by your separate agreement. **For further information about our privacy policies, see the Privacy Policies at the end of this Agreement.**
- 7. ACKNOWLEDGEMENT REGARDING TAX PREPARER.** You acknowledge you are receiving and submitting your Application and Agreement to an independent third party authorized to prepare your tax returns (your "Tax Preparer"). You have the right to complete and submit your own tax return(s) to the IRS (or state taxing authority) without the use of this Service or without the use of a Tax Preparer. If you elect to use the Service, only returns transmitted to us by a Tax Preparer acceptable to us will be eligible for the Service. Your Tax Preparer is solely responsible for preparing and/or filing your tax returns, and you affirm that you have chosen the Tax Preparer for your own reasons and/or convenience, without our recommendation or endorsement. We will not verify the Tax Preparer's returns for accuracy, compliance, completeness or filing errors. You agree that your Tax Preparer (i) is fully authorized to act as your agent for all purposes necessary to effect the purpose of this Agreement, (ii) has so acted as your agent in connection with the completion and transmission of this Agreement to us, (iii) is acting as your agent to arrange and/or accept delivery of your Paper Check(s) or Prepaid Card as selected by you under this Application and Agreement, if any. You authorize us to rely upon information communicated on your behalf by the Tax Preparer. You absolve and will not hold us liable if your Tax Preparer (i) negligently or intentionally fails to give us accurate information about you, (ii) makes a mistake in the preparing of your tax return(s) or makes any other error or omission in submitting the same for filing, or (iii) fails to deliver a Paper Check or Prepaid Card to you. You also agree that if we are legally required to give you any specific notices or disclosures, we may deliver such information to your Tax Preparer as your agent.
- 8. QUESTIONS AND CONCERNs.** If you have a question regarding the Account or Service, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 888-782-0860, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108 ("Notice Address"). Please include your name and account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

**9. MISCELLANEOUS.** No one can, and we do not, guarantee the amount of your Tax Refund(s), if any, or the date on which any such amount may be received. Furthermore, you understand that your requests made in the Application and Agreement may be denied for any reason. By signing this Application and Agreement, you agree that we may assign, sell, or transfer all or part of our rights arising under this Agreement, in whole or in part, to a third party or to an affiliate. You may not assign your rights and responsibilities under this Agreement. You agree that any document completed and/or signed by you that is sent to us by facsimile or electronic means will be valid and binding as the original of the document in question. This Agreement shall be governed by the laws of the State of South Dakota and applicable federal laws; except that the **Arbitration Provision** and **Jury Trial Waiver Provision** set forth below shall be governed solely by federal law. The provisions of this Agreement, including but not limited to the Arbitration Provision, shall survive the termination or assignment of this Agreement and/or the completion of the transactions contemplated herein, including the disbursement to you of your net Tax Refund proceeds and/or the filing for protection of the bankruptcy courts by any party to this Agreement. Except as set forth in the Arbitration Provision, if any provision of this Application and Agreement is deemed invalid or prohibited by applicable law, such provision shall be ineffective to the extent of such invalidity or prohibition; but the remainder of such provisions or the remaining provisions of this Agreement will remain enforceable. Any headings or captions are intended solely for convenience or reference purposes and shall not constitute part of this Agreement.

**10. LIABILITY RELEASE AND DAMAGE LIMITATION.** By signing this Application and Agreement, you agree that we are not responsible to reimburse you for any payment or disbursement which is made by us in accordance with this Agreement, and you hereby release us from any such liability for having made such payment or disbursement. You agree that we are not liable or responsible to you or joint recipients of your Tax Refund(s), for (i) a taxing authority's failure to make a Tax Refund payment or disburse a Tax Refund in a complete or timely fashion, (ii) a taxing authority's allowance of an off-set against your Tax Refund(s), or paying your Tax Refund(s) to an improper taxpayer or account, or (iii) a Tax Preparer's acts, errors or omission of in (a) preparing and/or filing your return, (b) handling or delivering of any check or Prepaid Card as required herein, or (c) complying with its duties under this Agreement. Subject to the foregoing, we will not be liable to you under the Agreement or Service, except for our own and unilateral failure to exercise ordinary care in carrying out the Service and except for violations of law where you are granted a private right of action by the controlling law. We shall not be in violation of the obligation of "ordinary care" by a mistake in fact or judgment based upon our honesty-in-fact reasoned belief and conduct. You further agree that clerical error, inadvertence or oversight, absent proven willful intent, will not be oppression, fraud or malice or a wrongful, intentional or grossly negligent act, error or omission. If we are found to have breached this Agreement or otherwise acted negligently with respect to the Service, you will be entitled to recover your direct losses and damages; but in no event will you be entitled to recover from us any indirect, consequential, punitive, reliance, exemplary or special damages, including but not limited to attorney fees or court costs, even if the same damage(s) were reasonably foreseeable or we had been advised in advance by you of same. We will not be liable for physical or legal circumstances beyond our control (such as fire, flood, intervening conduct of others, etc.), or for delay that results if the contemplated disbursements to you are delayed because of defect or interruption of any system associated with the transfer.

**DO NOT SIGN THIS AGREEMENT UNTIL YOU READ ALL OF THE TERMS (INCLUDING THE ARBITRATION PROVISION) AND THE APPLICATION FOLLOWING THE AGREEMENT. THE SERVICE IS COMPLETELY OPTIONAL, NOT REQUIRED IN ORDER TO FILE YOUR TAXES OR RECEIVE A TAX REFUND, AND PROVIDED IN EXCHANGE FOR YOU PAYING A FEE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THE APPLICATION AND AGREEMENT.**

**11. ARBITRATION PROVISION.** By signing this Application and Agreement, you agree to this Arbitration Provision, which will have a substantial impact on how legal claims among you, us and certain related parties are resolved. In arbitration, a neutral third-party Arbitrator resolves Disputes in a private informal hearing, **without a judge or a jury**. Pre-hearing fact finding is limited. Appeals are limited.

**Right to Opt Out.** If you do not want this Arbitration Provision to apply, send a written (not electronic) notice to our Notice Address within 60 calendar days after your first disbursement. Include your name, address and Social Security Number and state that you opt out of the Arbitration Provision. These procedures must be followed to opt out. Opting out will not affect any other provisions of this Agreement.

**The Arbitration Provision governs you, us and "Related Parties":** (1) our parents, subsidiaries, affiliates, and their successors and assigns; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or entity that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.

**"Disputes"** broadly includes all claims, disputes or controversies, whether past, present or future, which arise from or relate to your Application, this Agreement, the Service or the relationships resulting therefrom, including claims based on constitution, statute, regulation, ordinance, contracts, torts, negligence, fraud or other intentional wrongs and equity. It includes data breach claims and claims related to the validity in general of this Agreement. However, disputes about the validity, coverage or scope of this Arbitration Provision or any part thereof are for a court (not an Arbitrator) to decide. Moreover, small claims court actions by you, us or a Related Party are not subject to arbitration, unless they are transferred, removed or appealed to a different court.

**Administration**. Arbitrations are conducted by, and under the applicable rules of, either the American Arbitration Association ("AAA"), 120 Broadway, 21st Floor, New York, NY 10271, [www.adr.org](http://www.adr.org); JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, [www.jamsadr.com](http://www.jamsadr.com); or any other administrator agreed to by the parties. If none of these options is available, a court with jurisdiction will pick the administrator or arbitrator, who must abide by the terms of this Arbitration Provision. The Arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree. The AAA and JAMS Rules explain how to start an arbitration.

**Election.** If a party asserts a Dispute in court and the other party elects arbitration, the Dispute shall be arbitrated. Even if all parties have opted to litigate a Dispute in court, you, we or a Related Party may elect arbitration with respect to any Dispute made by a new party or any Dispute later asserted by a party in that lawsuit or in any related or unrelated lawsuit (including a Dispute initially asserted on an individual basis but modified to be asserted on a class, representative, or multi-party basis), without waiving any rights under this

**Arbitration Provision.**

**Class Action Waiver.** If a Dispute is arbitrated, no party will have the right: (a) to participate in a class action, private attorney general action or other representative action in court or in arbitration, either as a class representative or class member; or (b) to join or consolidate Disputes with Disputes of any other persons or entities. No Arbitrator shall have authority to conduct any arbitration in violation of this provision or to issue any relief that applies to any person or entity other than you, us and/or Related Parties individually.

**Governing Law.** The Federal Arbitration Act ("FAA") governs this Arbitration Provision. The Arbitrator must follow applicable substantive law, consistent with the FAA, and honor statutes of limitation and privilege rights. The arbitrator may award any damages or other relief that would apply under applicable law to an individual action brought in court, including, without limitation, punitive damages (governed by Constitutional standards employed by courts) and injunctive, equitable and declaratory relief (but only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim). In the event of any conflict or inconsistency between this Arbitration Provision and the administrator's rules or the Agreement, this Arbitration Provision will govern.

**Costs, Hearing, Award.** We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Arbitration Provision. Any in-person arbitration hearing will be held at a place reasonably convenient to you. The Arbitrator's award will be final and binding, except for any appeal rights under the FAA. Any court with jurisdiction may enter judgment upon the Arbitrator's award. No arbitration award involving the parties will have any preclusive effect as to issues or claims in any dispute involving anyone who is not a party to the arbitration, nor will an arbitration award in prior disputes involving other parties have preclusive effect in an arbitration between the parties to the Agreement.

**Severability:** If any portion of this Arbitration Provision is held to be invalid or unenforceable, the remaining portions shall nevertheless remain in force, subject to two exceptions: (1) If a determination is made that the Class Action Waiver is unenforceable, and that determination is not reversed on appeal, then the Arbitration Provision shall be void in its entirety; and (2) if a determination is made that a public injunctive relief claim may proceed notwithstanding the Class Action Waiver, and that determination is not reversed on appeal, then the public injunctive relief claim will be decided by a court, any individual claims will be arbitrated, and the parties will ask the court to stay the public injunctive relief claim until the other claims have been finally concluded.

**12. JURY TRIAL WAIVER. TO THE EXTENT PERMITTED BY LAW, IF A DISPUTE IS NOT ARBITRATED, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF COURT LITIGATION ARISING OUT OR RELATED TO THIS APPLICATION AND AGREEMENT.**

For questions complaints and concerns, (888) 782-0860.

## REFUND DISBURSEMENT SERVICE APPLICATION

In accordance with the attached Refund Disbursement Service Agreement and as indicated in this Application, upon receipt of your federal and/or state refund(s), you authorize Pathward to disburse your refund(s) as indicated below:

### DISBURSEMENT METHOD FOR REFUND AMOUNTS TO YOU

Disbursement Selection – Please check one box on left to indicate your selection.		Refund Disbursement Fees	
<input checked="" type="checkbox"/>	<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit:	\$39.95
Card Envelope Number: <u>XXXXXXXXXXXXXX</u>			Other Deposits: \$14.00
<input checked="" type="checkbox"/>	<b>Paper Check.</b> Refund Disbursement Fees apply. By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or mail it to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit:	\$39.95
			Other deposits: \$14.00
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Refund Disbursement Fees apply. If disbursement is rejected for any reason such as incorrect account information provided by you, we will disburse via paper check and the paper check fees will apply.	1 <sup>st</sup> Deposit:	\$39.95
By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized ACH debit will cover such fees as tax preparation, document preparation, and electronic filing fees.			
You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.			
Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings			

### Estimated Itemization of Deductions and Refund Amount Paid to You

#### Expected Refund Amount\*

\$ 99999999

#### Authorized Fees and Payments Disbursed from Refund

(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) +(1c)]	\$ <u>9999999</u>
a. Tax Preparation Fees	\$ <u>9999999</u>
b. E-File Fees	\$ <u>9999999</u>
c. Other Tax Office Payment	\$ <u>9999999</u>
(2) Service Bureau Fee paid to <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	\$ <u>9999999</u>
(3) Transmitter Fee paid to	\$ <u>9999999</u>
(4) Disbursement Fee(s) <sup>†</sup> paid to Pathward	\$ <u>9999999</u>
(5) Audit Fee paid to	\$ <u>                </u>
(6) Other Authorized Deductions	\$ <u>                </u>

Estimated Total Deductions\*\* [(1)+(2)+(3)+(4)+(5)+(6)]

-\$ 9999999

Estimated Refund Amount Paid to You<sup>††</sup>

\$ 99999999

- \* **Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS and/or state taxing authority by your Tax Preparer.
- † **Disbursement Fee(s)** include the applicable fees in connection with your selected disbursement option. This amount may be higher if you receive a second deposit, and we only anticipated one deposit (in which case the fees for a second disbursement in connection with your disbursement selection will apply).
- \*\* **Estimated Total Deductions** are a good-faith estimate of associated fees and payments to be disbursed from your Tax Refund. All deductions will be paid upon commencement of disbursement services.
- †† **Estimated Refund Amount Paid to You** equals the **Expected Refund Amount** less the **Estimated Total Deductions** and may be made in multiple disbursements. The amount paid to you may be higher or lower if the refund amounts from the IRS or state taxing authorities differ from the **Expected Refund Amount**. PLEASE NOTE IF YOU RECEIVED A REFUND ADVANCE LOAN FROM US DURING A PRIOR YEAR AND ANY SUCH LOAN(S) WAS NOT REPAYED IN FULL, THEN WE MAY OFFSET SUCH OUTSTANDING AMOUNTS USING YOUR 2024 TAX REFUND(S), UNLESS PROHIBITED BY APPLICABLE LAW.

**CERTIFICATIONS:**

By signing this Application, you, the Primary Applicant (and Joint Applicant if applicable), hereby certify:

1. The information you have provided is true and accurate.
2. You are at least eighteen (18) years old (or older as required by applicable state law), and have presented to Tax Preparer one of the following valid forms of Picture ID: Driver's License, BMV/DMV State ID, Military ID, Passport, Resident Alien ID, or other Government-Issued Picture ID.
3. **You understand that the Refund Disbursement Service is (i) an optional product offered in exchange for payment of a fee, (ii) not a loan or an extension of credit, (iii) not required in order to file your taxes or receive a Tax Refund.**
4. You received a completed copy of this Application and Agreement, and you have carefully read and considered all of the provisions of this Application and Agreement.
5. You agree that the "Expected Refund Amount," "Authorized Fees and Payments Disbursed from Refund," "Estimated Total Deductions," and "Estimate Refund Amount Paid to You" are good-faith estimates based upon the amount of your tax return filings.
6. You authorize that we make each disbursement specified on the "Authorized Fees and Payments Disbursed from Refund" prior to disbursing the remaining proceeds to you.
7. You have selected the disbursement option above to receive the remaining proceeds from your Tax Refund(s), if any.
8. You have authorized your Tax Preparer to submit this Application on your behalf.
9. You have read, understand, and agree to all of the terms of this Application and Agreement, including the **ARBITRATION PROVISION AND JURY TRIAL WAIVER**.
10. You understand and agree to be bound by the terms of the Refund Disbursement Service Agreement.

X \_\_\_\_\_  
Primary Applicant Signature

Date \_\_\_\_\_

X \_\_\_\_\_  
Joint Applicant Signature

Date \_\_\_\_\_

(Joint Applicant signature required if filing joint return.)

**USA PATRIOT ACT DISCLOSURE: IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT:** In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Application and Agreement.

For questions, complaints and concerns, call toll free at (888) 782-0860.

**FACTS****WHAT DO PATHWARD FINANCIAL, INC. AND PATHWARD, NATIONAL ASSOCIATION DO WITH YOUR PERSONAL INFORMATION?**

<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include:  Social Security number and income Account balances and transaction history Credit history and assets When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Pathward Financial, Inc. and Pathward, National Association choose to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does Pathward share?	Can you limit this sharing?
<b>For our everyday business purposes—</b> such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
<b>For our marketing purposes—</b> to offer our products and services to you	Yes	No
<b>For joint marketing with other financial companies</b>	Yes	No
<b>For our affiliates' everyday business purposes—</b> information about your transactions and experiences	No	We do not share
<b>For our affiliates' everyday business purposes—</b> information about your creditworthiness	No	We do not share
<b>For our affiliates to market to you</b>	No	We do not share
<b>For nonaffiliates to market to you</b>	No	We do not share

**Questions?**Call 833-898-0023 or go to [www.pathwardprivacypolicy.com](http://www.pathwardprivacypolicy.com)

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<b>Who we are</b>	
<b>Who is providing this notice?</b>	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
<b>What we do</b>	
<b>How does Pathward protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. We also maintain other physical, electronic and procedural safeguards to protect this information and we limit access to information to those employees for whom access is appropriate
<b>How does Pathward collect my personal information?</b>	We collect your personal information, for example, when you Open an account or apply for a loan Make deposits or withdrawals from your account or provide account information Make a wire transfer We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only Sharing for affiliates' everyday business purposes—information about your creditworthiness  Affiliates from using your information to market to you Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.
<b>Definitions</b>	
<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with nonaffiliates so they can market to you.</i>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i>
<b>Other important information</b>	
<b>For California and Vermont Residents:</b> We will not share personal information we collect about you with affiliated and nonaffiliated third parties, except as permitted by law, including, for example, for our own marketing purposes, our everyday business purposes, or with your consent.	
<b>For Vermont Residents:</b> We will not share your credit information or information about your creditworthiness, transactions, or experience, other than as permitted by Vermont law, unless you authorize us to make those disclosures.	
<b>For Nevada Residents:</b> We are providing you this notice under state law. You may be placed on our internal Do Not Call List by contacting the Privacy Department and requesting an Opt Out of Marketing. If you would like more information about our telemarketing practices and the Nevada Law, you may contact us at Pathward, N.A., Attn: Privacy Department, 5501 S. Broadband Lane, Sioux Falls, South Dakota 57108, and phone number: 833-898-0023. For more information on this law, you may contact Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington Ave., Suite 3900, Las Vegas, NV 89101; phone number: 702.486.3132; email: aginfo@ag.nv.gov.	

**PATHWARD, N.A., REFUND DISBURSEMENT SERVICE DISCLOSURES  
PLEASE READ THIS IMPORTANT INFORMATION BEFORE SIGNING THE APPLICATION**

If you are owed a federal tax refund, you have the right to choose how you will receive the refund. There are several options available to you. Some options are free. The Tax Refund Disbursement Service Option is not a free option, and the fees are outlined below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. The IRS can send your refund either by check mailed directly to you by U.S. Mail, or by direct deposit to your bank/credit union account. Options available to you to receive your refund directly from the IRS include:

Filing Method	Disbursement	Estimated Availability Of Funds *	Tax Preparation Fees
Paper Return	IRS Issued Check	Could take 5 weeks or more	You Pay Preparer Directly
Paper Return	IRS Direct Deposit	Could take 4 weeks or more	You Pay Preparer Directly
E-File	IRS Issued Check	Within 28 days	You Pay Preparer Directly
E-File	IRS Direct Deposit	Within 21 days	You Pay Preparer Directly

\*The estimates shown above are from the IRS and do not include any additional time that may be required for your bank to make the funds available to you after the refund is deposited to your account, or for IRS mail delivery. Taxpayers who claim the Earned Income Tax Credit or the Additional Child Tax Credit may experience a refund hold.

**You may also file your state tax return and obtain your refund directly from the State taxing authority for free.**

**You can file your federal or state tax return electronically and obtain your refund through the Refund Disbursement Service provided by Pathward, National Association (hereinafter referred to as "we," "us," and "our") for a fee.** If you choose to receive your refund through our Refund Disbursement Service (the "Disbursement Service" or "Service"), your tax refund will be sent by the government to a temporary special purpose deposit account with us, from which we will send you the refund amount after we have made all deductions authorized by you. The table below contains information about the Service:

Filing Method	Disbursement Options Available	IRS Estimated Availability Of Funds	Tax Preparation Fees and other Authorized Disbursements
E-File	Check, Direct Deposit*, Prepaid Card**	Within 21 days	Paid from Refund Proceeds

\*Please allow additional time for direct deposit processing at your bank.

\*\*Check with your Tax Preparer for availability.

**Fees related to the Service:** If you decide to use our Service, fees vary based upon the disbursement option you select. These options and fees are set out in the chart below. A 1st refund disbursement fee is charged if you receive just one tax refund (whether federal or state). Additional disbursement fees are charged for all deposits received after the 1<sup>st</sup> Refund. If you use our Service, the disbursement fees charged will be deducted from the tax refund proceeds you receive and can reduce the amount you can expect from your tax refund.

Disbursement Options and Costs (Fees vary)	Disbursement Fees
<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. No in-network ATM fees when receiving Refund Advance Loan disbursement on card. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
<b>Paper Check.</b> By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Rejected disbursements will be disbursed via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized debit will cover such fees as tax preparation, document preparation, and electronic filing fees.	1 <sup>st</sup> Deposit: \$39.95  Other Deposits: \$14.00
You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.	

**Other important information:**

- No one can guarantee whether, when or in what amount a tax refund will be issued. Neither the IRS nor state revenue departments guarantees a specific date that a tax refund will be received by mail or deposited to a bank account, whether or not you use this Service.
- The use of our Service will not provide a speedier payment of your refund than you can obtain for yourself through electronic filing and requesting the direct deposit to your own bank or credit union account.
- If you are receiving a refund, note that decreasing your tax withholdings in a future year could increase your net pay amount (take-home pay). Consult with tax advisor for tax planning advice.
- For other low-cost deposit accounts and prepaid cards offered by Pathward, N.A., visit: [www.myfastermoney.com](http://www.myfastermoney.com)
- Once your tax return is filed, you may visit <https://www.irs.gov/> and click on 'Get Your Refund Status' to learn information about the processing of your refund.

## REFUND DISBURSEMENT SERVICE APPLICATION AND AGREEMENT

- 1. Parties.** In this Refund Disbursement Service Application ("Application"), as well as the attached Refund Disbursement Agreement ("Agreement" or collectively the "Application and Agreement"), the terms "you" and "your" mean the person signing as the "Applicant" (or, if a joint return is being filed, both "Primary Applicant" and "Joint Applicant"). The terms "Pathward" "we," "us," and "our" mean Pathward, National Association.
- 2. REFUND DISBURSEMENT SERVICE.** You authorize us (i) to set up a "TEMPORARY SPECIAL PURPOSE DEPOSIT BANK ACCOUNT" (the "Account") for you to receive a direct deposit of your tax refund(s) as well as any and all funds sent to us for disbursement from the Internal Revenue Service ("IRS") and/or state taxing authorities ("Tax Refund(s)"); (ii) to hold the Tax Refund(s) proceeds temporarily in escrow in the Account for the disbursements authorized herein; and (iii) to disburse all fees and charges, including but not limited to any Refund Disbursement Fees and tax preparation fees, and other authorized amounts (the "Refund Disbursement Service" or "Service").
- 3. DEPOSITS AND AUTHORIZED DISTRIBUTIONS FROM ACCOUNT.** You agree the Account will be set up to receive the electronic direct deposit of your federal and/or state Tax Refund(s). You authorize us to distribute first from the Account all authorized deductions itemized below (including fees owing to us) and amounts owing to third parties, with the remaining balance of your Tax Refund(s), if any, to be distributed to you as directed herein. Furthermore, we will hold your Tax Refund(s) in this Account solely for your benefit and only until your Tax Refund(s) have been fully disbursed, and thereafter we will terminate and close the account. You cannot make any deposits into the Account other than your Tax Refunds. You cannot make any withdrawals from this Account except as authorized herein or take any other action with respect to the Account. The Account is non-interest bearing so you will receive no interest on funds (your Tax Refund proceeds) held in the Account.
- 4. RECEIPT AND APPLICATION OF TAX REFUND(S).** You authorize your Tax Preparer (as defined below) to direct the IRS (and state taxing authority, if applicable) to disburse your Tax Refund(s) for the 2024 tax year electronically to the Account by direct deposit. You authorize Tax Preparer to submit this Application to us on your behalf. You appoint us as your agent for all purposes necessary to carrying out the Service. You acknowledge that your refund may be delayed if you have claimed the Earned Income Tax Credit or the Additional Child Tax Credit, and it may be delayed or returned to the IRS if fraud or identity theft is suspected.
- 5. DISBURSEMENT OPTIONS.** After disbursing the authorized deductions itemized below (including remitting fees and loan payments, if any, owing to us) and amounts owing to third parties, the remaining balance of your Tax Refund(s) will be disbursed to you via prepaid card, paper check, or direct deposit, as you direct. Please review the Disbursement Options listed above carefully as the fees associated with Tax Refund(s) disbursements vary depending on the option you select. You may select the option in which you wish to receive the proceeds, if any, owing to you. If information we receive from you or your representative relating to your chosen disbursement option, such as address or bank account information, is inaccurate or incorrect, you will be responsible for any loss as a consequence of any check or funds transfer made using such erroneous information. In addition, if any transfer is rejected by your financial institution, or if a transfer cannot be accomplished for any other reason, then we will deliver the proceeds owing to you by paper check, and the applicable disbursement fees for "Paper Check" will apply.
- 6. USE AND DISCLOSURE TAX RETURN INFORMATION.** You authorize us to use your 2024 tax return and refund information to offer the Services. You authorize us to share your 2024 tax return and refund information with (i) your Tax Preparer, (ii) any applicable service bureau, transmitter, and third parties involved in the Service, and/or (iii) others (including governmental entities) as necessary for the Service and to detect or report suspicious or fraudulent tax returns and/or possible fraudulent activity, as permitted by law. You authorize us to provide your Tax Preparer and any applicable service bureau and/or transmitter information regarding the Account and to perform any actions they deem necessary to verify the accuracy of information contained in this Agreement. You agree we may submit inquiries to the IRS and or state taxing authorities to check on the status of your Tax Refund(s). You may not revoke any of the foregoing authorizations except as permitted by applicable law. You may authorize us to share information with certain of our affiliates and non-affiliates by your separate agreement. **For further information about our privacy policies, see the Privacy Policies at the end of this Agreement.**
- 7. ACKNOWLEDGEMENT REGARDING TAX PREPARER.** You acknowledge you are receiving and submitting your Application and Agreement to an independent third party authorized to prepare your tax returns (your "Tax Preparer"). You have the right to complete and submit your own tax return(s) to the IRS (or state taxing authority) without the use of this Service or without the use of a Tax Preparer. If you elect to use the Service, only returns transmitted to us by a Tax Preparer acceptable to us will be eligible for the Service. Your Tax Preparer is solely responsible for preparing and/or filing your tax returns, and you affirm that you have chosen the Tax Preparer for your own reasons and/or convenience, without our recommendation or endorsement. We will not verify the Tax Preparer's returns for accuracy, compliance, completeness or filing errors. You agree that your Tax Preparer (i) is fully authorized to act as your agent for all purposes necessary to effect the purpose of this Agreement, (ii) has so acted as your agent in connection with the completion and transmission of this Agreement to us, (iii) is acting as your agent to arrange and/or accept delivery of your Paper Check(s) or Prepaid Card as selected by you under this Application and Agreement, if any. You authorize us to rely upon information communicated on your behalf by the Tax Preparer. You absolve and will not hold us liable if your Tax Preparer (i) negligently or intentionally fails to give us accurate information about you, (ii) makes a mistake in the preparing of your tax return(s) or makes any other error or omission in submitting the same for filing, or (iii) fails to deliver a Paper Check or Prepaid Card to you. You also agree that if we are legally required to give you any specific notices or disclosures, we may deliver such information to your Tax Preparer as your agent.
- 8. QUESTIONS AND CONCERNs.** If you have a question regarding the Account or Service, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 888-782-0860, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108 ("Notice Address"). Please include your name and account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

**9. MISCELLANEOUS.** No one can, and we do not, guarantee the amount of your Tax Refund(s), if any, or the date on which any such amount may be received. Furthermore, you understand that your requests made in the Application and Agreement may be denied for any reason. By signing this Application and Agreement, you agree that we may assign, sell, or transfer all or part of our rights arising under this Agreement, in whole or in part, to a third party or to an affiliate. You may not assign your rights and responsibilities under this Agreement. You agree that any document completed and/or signed by you that is sent to us by facsimile or electronic means will be valid and binding as the original of the document in question. This Agreement shall be governed by the laws of the State of South Dakota and applicable federal laws; except that the **Arbitration Provision** and **Jury Trial Waiver Provision** set forth below shall be governed solely by federal law. The provisions of this Agreement, including but not limited to the Arbitration Provision, shall survive the termination or assignment of this Agreement and/or the completion of the transactions contemplated herein, including the disbursement to you of your net Tax Refund proceeds and/or the filing for protection of the bankruptcy courts by any party to this Agreement. Except as set forth in the Arbitration Provision, if any provision of this Application and Agreement is deemed invalid or prohibited by applicable law, such provision shall be ineffective to the extent of such invalidity or prohibition; but the remainder of such provisions or the remaining provisions of this Agreement will remain enforceable. Any headings or captions are intended solely for convenience or reference purposes and shall not constitute part of this Agreement.

**10. LIABILITY RELEASE AND DAMAGE LIMITATION.** By signing this Application and Agreement, you agree that we are not responsible to reimburse you for any payment or disbursement which is made by us in accordance with this Agreement, and you hereby release us from any such liability for having made such payment or disbursement. You agree that we are not liable or responsible to you or joint recipients of your Tax Refund(s), for (i) a taxing authority's failure to make a Tax Refund payment or disburse a Tax Refund in a complete or timely fashion, (ii) a taxing authority's allowance of an off-set against your Tax Refund(s), or paying your Tax Refund(s) to an improper taxpayer or account, or (iii) a Tax Preparer's acts, errors or omission of in (a) preparing and/or filing your return, (b) handling or delivering of any check or Prepaid Card as required herein, or (c) complying with its duties under this Agreement. Subject to the foregoing, we will not be liable to you under the Agreement or Service, except for our own and unilateral failure to exercise ordinary care in carrying out the Service and except for violations of law where you are granted a private right of action by the controlling law. We shall not be in violation of the obligation of "ordinary care" by a mistake in fact or judgment based upon our honesty-in-fact reasoned belief and conduct. You further agree that clerical error, inadvertence or oversight, absent proven willful intent, will not be oppression, fraud or malice or a wrongful, intentional or grossly negligent act, error or omission. If we are found to have breached this Agreement or otherwise acted negligently with respect to the Service, you will be entitled to recover your direct losses and damages; but in no event will you be entitled to recover from us any indirect, consequential, punitive, reliance, exemplary or special damages, including but not limited to attorney fees or court costs, even if the same damage(s) were reasonably foreseeable or we had been advised in advance by you of same. We will not be liable for physical or legal circumstances beyond our control (such as fire, flood, intervening conduct of others, etc.), or for delay that results if the contemplated disbursements to you are delayed because of defect or interruption of any system associated with the transfer.

**DO NOT SIGN THIS AGREEMENT UNTIL YOU READ ALL OF THE TERMS (INCLUDING THE ARBITRATION PROVISION) AND THE APPLICATION FOLLOWING THE AGREEMENT. THE SERVICE IS COMPLETELY OPTIONAL, NOT REQUIRED IN ORDER TO FILE YOUR TAXES OR RECEIVE A TAX REFUND, AND PROVIDED IN EXCHANGE FOR YOU PAYING A FEE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THE APPLICATION AND AGREEMENT.**

**11. ARBITRATION PROVISION.** By signing this Application and Agreement, you agree to this Arbitration Provision, which will have a substantial impact on how legal claims among you, us and certain related parties are resolved. In arbitration, a neutral third-party Arbitrator resolves Disputes in a private informal hearing, **without a judge or a jury**. Pre-hearing fact finding is limited. Appeals are limited.

**THIS ARBITRATION PROVISION AND THE JURY TRIAL WAIVER SET FORTH BELOW DO NOT APPLY IF, AS OF THE DATE OF THIS AGREEMENT, YOU ARE A MEMBER OF THE ARMED FORCES OR A DEPENDENT OF SUCH MEMBER COVERED BY THE FEDERAL MILITARY LENDING ACT.**

**Right to Opt Out.** If you do not want this Arbitration Provision to apply, send a written (not electronic) notice to our Notice Address within 60 calendar days after your first disbursement. Include your name, address and Social Security Number and state that you opt out of the Arbitration Provision. These procedures must be followed to opt out. Opting out will not affect any other provisions of this Agreement.

**The Arbitration Provision governs you, us and "Related Parties":** (1) our parents, subsidiaries, affiliates, and their successors and assigns; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or entity that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.

**"Disputes"** broadly includes all claims, disputes or controversies, whether past, present or future, which arise from or relate to your Application, this Agreement, the Service or the relationships resulting therefrom, including claims based on constitution, statute, regulation, ordinance, contracts, torts, negligence, fraud or other intentional wrongs and equity. It includes data breach claims and claims related to the validity in general of this Agreement. However, disputes about the validity, coverage or scope of this Arbitration Provision or any part thereof are for a court (not an Arbitrator) to decide. Moreover, small claims court actions by you, us or a Related Party are not subject to arbitration, unless they are transferred, removed or appealed to a different court.

**Administration** . Arbitrations are conducted by, and under the applicable rules of, either the American Arbitration Association ("AAA"), 120 Broadway, 21st Floor, New York, NY 10271, [www.adr.org](http://www.adr.org); JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, [www.jamsadr.com](http://www.jamsadr.com); or any other administrator agreed to by the parties. If none of these options is available, a court with jurisdiction will pick the administrator or arbitrator, who must abide by the terms of this Arbitration Provision. The Arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree. The AAA and JAMS Rules explain how to start an arbitration.

**Election.** If a party asserts a Dispute in court and the other party elects arbitration, the Dispute shall be arbitrated. Even if all parties have opted to litigate a Dispute in court, you, we or a Related Party may elect arbitration with respect to any Dispute made by a new party or any Dispute later asserted by a party in that lawsuit or in any related or unrelated lawsuit (including a Dispute initially asserted on an individual basis but modified to be asserted on a class, representative, or multi-party basis), without waiving any rights under this Arbitration Provision.

**Class Action Waiver.** If a Dispute is arbitrated, no party will have the right: (a) to participate in a class action, private attorney general action or other representative action in court or in arbitration, either as a class representative or class member; or (b) to join or consolidate Disputes with Disputes of any other persons or entities. No Arbitrator shall have authority to conduct any arbitration in violation of this provision or to issue any relief that applies to any person or entity other than you, us and/or Related Parties individually.

**Governing Law.** The Federal Arbitration Act ("FAA") governs this Arbitration Provision. The Arbitrator must follow applicable substantive law, consistent with the FAA, and honor statutes of limitation and privilege rights. The arbitrator may award any damages or other relief that would apply under applicable law to an individual action brought in court, including, without limitation, punitive damages (governed by Constitutional standards employed by courts) and injunctive, equitable and declaratory relief (but only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim). In the event of any conflict or inconsistency between this Arbitration Provision and the administrator's rules or the Agreement, this Arbitration Provision will govern.

**Costs, Hearing, Award.** We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Arbitration Provision. Any in-person arbitration hearing will be held at a place reasonably convenient to you. The Arbitrator's award will be final and binding, except for any appeal rights under the FAA. Any court with jurisdiction may enter judgment upon the Arbitrator's award. No arbitration award involving the parties will have any preclusive effect as to issues or claims in any dispute involving anyone who is not a party to the arbitration, nor will an arbitration award in prior disputes involving other parties have preclusive effect in an arbitration between the parties to the Agreement.

**Severability:** If any portion of this Arbitration Provision is held to be invalid or unenforceable, the remaining portions shall nevertheless remain in force, subject to two exceptions: (1) If a determination is made that the Class Action Waiver is unenforceable, and that determination is not reversed on appeal, then the Arbitration Provision shall be void in its entirety; and (2) if a determination is made that a public injunctive relief claim may proceed notwithstanding the Class Action Waiver, and that determination is not reversed on appeal, then the public injunctive relief claim will be decided by a court, any individual claims will be arbitrated, and the parties will ask the court to stay the public injunctive relief claim until the other claims have been finally concluded.

**12. JURY TRIAL WAIVER. TO THE EXTENT PERMITTED BY LAW, IF A DISPUTE IS NOT ARBITRATED, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF COURT LITIGATION ARISING OUT OR OF RELATED TO THIS APPLICATION AND AGREEMENT.**

For questions complaints and concerns, (888) 782-0860.

## REFUND DISBURSEMENT SERVICE APPLICATION

In accordance with the attached Refund Disbursement Service Agreement and as indicated in this Application, upon receipt of your federal and/or state refund(s), you authorize Pathward to disburse your refund(s) as indicated below:

### **DISBURSEMENT METHOD FOR REFUND AMOUNTS TO YOU**

<b>Disbursement Selection – Please check one box on left to indicate your selection.</b>		<b>Refund Disbursement Fees</b>
<input checked="" type="checkbox"/>	<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. No in-network ATM fees when receiving Refund Advance Loan disbursement on card. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.  Card Envelope Number: <u>XXXXXXXXXXXXXX</u>	1st Deposit: \$39.95  Other Deposits: \$14.00
<input checked="" type="checkbox"/>	<b>Paper Check.</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or mail it to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1st Deposit: \$39.95  Other Deposits: \$14.00
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Refund Disbursement Fees apply. If disbursement is rejected for any reason such as incorrect account information provided by you, we will disburse via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized ACH debit will cover such fees as tax preparation, document preparation, and electronic filing fees.  You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860  Bank Routing Number: <u>XXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	1st Deposit: \$39.95  Other Deposits: \$14.00

### **Estimated Itemization of Deductions (excluding Refund Advance Loan Payment, if Applicable) and Refund Amount Paid to You**

#### **Expected Refund Amount\***

\$ 99999999

#### **Authorized Fees and Payments Disbursed from Refund**

(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) (1c)]	\$ 9999999
a. Tax Preparation Fees	\$ 9999999
b. E-File Fees	\$ 9999999
c. Other Tax Office Payment	\$ 9999999
(2) Service Bureau Fee paid to <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	\$ 9999999
(3) Transmitter Fee paid to	\$ 9999999
(4) Disbursement Fee(s) <sup>†</sup> paid to Pathward	\$ 9999999
(5) Audit Fee paid to	\$
(6) Other Authorized Deductions	\$

Estimated Total Deductions\*\* [(1)+(2)+(3)+(4)+(5)+(6)]

-\$ 9999999

**Estimated Refund Amount Paid to You<sup>††</sup>**

\$ 99999999

- \* **Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS and/or state taxing authority by your Tax Preparer.
- † **Disbursement Fee(s)** include the applicable fees in connection with your selected disbursement option. This amount may be higher if you receive a second deposit, and we only anticipated one deposit (in which case the fees for a second disbursement in connection with your disbursement selection will apply).
- \*\* **Estimated Total Deductions** are a good-faith estimate of associated fees and payments to be disbursed from your Tax Refund, but do not include the loan payment to Pathward for any approved Refund Advance Loan. All deductions, including any Refund Advance Loan payment, will be paid upon commencement of disbursement services.
- †† **Estimated Refund Amount Paid to You** equals the **Expected Refund Amount** less the **Estimated Total Deductions** and may be made in multiple disbursements. The amount paid to you may be higher or lower if the refund amounts from the IRS or state taxing authorities differ from the **Expected Refund Amount**. PLEASE NOTE IF YOU ARE APPROVED FOR A REFUND ADVANCE LOAN, THEN THE AMOUNT PAID TO YOU WILL BE REDUCED BY THE LOAN PAYMENT DUE AND OWING TO PATHWARD. PLEASE ALSO NOTE IF YOU RECEIVED A REFUND ADVANCE LOAN FROM US DURING A PRIOR YEAR AND ANY SUCH LOAN(S) WAS NOT REPAYED IN FULL, THEN WE MAY OFFSET SUCH OUTSTANDING AMOUNTS USING YOUR 2024 TAX REFUND(S), UNLESS PROHIBITED BY APPLICABLE LAW.

#### CERTIFICATIONS:

By signing this Application, you, the Primary Applicant (and Joint Applicant if applicable), hereby certify:

1. The information you have provided is true and accurate.
2. You are at least eighteen (18) years old (or older as required by applicable state law), and have presented to Tax Preparer one of the following valid forms of Picture ID: Driver's License, BMV/DMV State ID, Military ID, Passport, Resident Alien ID, or other Government-Issued Picture ID.
3. **You understand that the Refund Disbursement Service is (i) an optional product offered in exchange for payment of a fee, (ii) not a loan or an extension of credit, (iii) not required in order to file your taxes or receive a Tax Refund, and (iv) not required to apply for a Refund Advance Loan.**
4. You received a completed copy of this Application and Agreement, and you have carefully read and considered all of the provisions of this Application and Agreement.
5. You agree that the "Expected Refund Amount," "Authorized Fees and Payments Disbursed from Refund," "Estimated Total Deductions," and "Estimate Refund Amount Paid to You" are good-faith estimates based upon the amount of your tax return filings, but do NOT include the loan payment to Pathward for any approved Refund Advance Loan. Therefore, if you are approved for a Refund Advance Loan, then the estimated amount paid to you will be reduced by the loan payment due and owing to Pathward.
6. You authorize that we make each disbursement specified on the "Authorized Fees and Payments Disbursed from Refund" prior to disbursing the remaining proceeds to you. If you are approved for a Refund Advance Loan, you authorize that we disburse payment of the loan prior to disbursing the remaining proceeds to you.
7. You have selected the disbursement option above to receive the remaining proceeds from your Tax Refund(s), if any.
8. You have authorized your Tax Preparer to submit this Application on your behalf.
9. You have read, understand, and agree to all of the terms of this Application and Agreement, including the **ARBITRATION PROVISION AND JURY TRIAL WAIVER, unless you are a covered borrower under the federal Military Lending Act.**
10. You understand and agree to be bound by the terms of the Refund Disbursement Service Agreement.

X \_\_\_\_\_  
Primary Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

X \_\_\_\_\_  
Joint Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

(Joint Applicant signature required if filing joint return.)

**USA PATRIOT ACT DISCLOSURE: IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT: In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Application and Agreement.**

For questions, complaints and concerns, call toll free at (888) 782-0860.

**FACTS****WHAT DO PATHWARD FINANCIAL, INC. AND PATHWARD, NATIONAL ASSOCIATION DO WITH YOUR PERSONAL INFORMATION?**

<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include:  Social Security number and income Account balances and transaction history Credit history and assets When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Pathward Financial, Inc. and Pathward, National Association choose to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does Pathward share?	Can you limit this sharing?
<b>For our everyday business purposes—</b> such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
<b>For our marketing purposes—</b> to offer our products and services to you	Yes	No
<b>For joint marketing with other financial companies</b>	Yes	No
<b>For our affiliates' everyday business purposes—</b> Information about your transactions and experiences	No	We do not share
<b>For our affiliates' everyday business purposes—</b> Information about your creditworthiness	No	We do not share
<b>For our affiliates to market to you</b>	No	We do not share
<b>For nonaffiliates to market to you</b>	No	We do not share

**Questions?**Call 833-898-0023 or go to [www.pathwardprivacypolicy.com](http://www.pathwardprivacypolicy.com)

**Page 2****Who we are**

<b>Who is providing this notice?</b>	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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**What we do**

<b>How does Pathward protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. We also maintain other physical, electronic and procedural safeguards to protect this information and we limit access to information to those employees for whom access is appropriate
<b>How does Pathward collect my personal information?</b>	We collect your personal information, for example, when you Open an account or apply for a loan Make deposits or withdrawals from your account or provide account information Make a wire transfer We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only Sharing for affiliates' everyday business purposes—information about your creditworthiness  Affiliates from using your information to market to you Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.

**Definitions**

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with nonaffiliates so they can market to you.</i>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i>

**Other important information**

**For California and Vermont Residents:** We will not share personal information we collect about you with affiliated and nonaffiliated third parties, except as permitted by law, including, for example, for our own marketing purposes, our everyday business purposes, or with your consent.

**For Vermont Residents:** We will not share your credit information or information about your creditworthiness, transactions, or experience, other than as permitted by Vermont law, unless you authorize us to make those disclosures.

**For Nevada Residents:** We are providing you this notice under state law. You may be placed on our internal Do Not Call List by contacting the Privacy Department and requesting an Opt Out of Marketing. If you would like more information about our telemarketing practices and the Nevada Law, you may contact us at Pathward, N.A., Attn: Privacy Department, 5501 S. Broadband Lane, Sioux Falls, South Dakota 57108, and phone number: 833-898-0023. For more information on this law, you may contact Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington Ave., Suite 3900, Las Vegas, NV 89101; phone number: 702.486.3132; email: aginfo@ag.nv.gov.

## REFUND ADVANCE LOAN DISCLOSURE

**Customer Service Contact Information** (Subject to Change Upon Notice to You):

Pathward, National Association, Attn: Refund Advance, PO Box 91607, Sioux Falls SD 57109 ("Customer Service Address") Customer Service Calls may be made to our Servicer (888) 782-0860 ("Customer Service Number")

Pathward, National Association ("Pathward") offers a Refund Advance Loan for qualified customers starting January 2, 2025. Pathward's Refund Advance Loan is available to qualifying customers in 6 different loan options based upon your expected tax refund, with pricing that includes both no-cost (interest free) options and interest-bearing options. The amount of a Refund Advance Loan may be \$250, \$500, \$1,000, 25% of your expected tax refund, 50% of your expected tax refund, or 75% of your expected refund. Refund Advance Loans arranged for \$250, \$500 or \$1,000 are offered at no cost to you. Refund Advance Loans arranged for 25%, 50% or 75% of your expected tax refund are interest-bearing with an estimated APR of 36%. Unless you request only the \$250, \$500 and \$1,000 no-cost amounts, Pathward will underwrite you for all 6 separate loan amounts (decisioning you for the highest amount) and will notify you of its decision. Pathward cannot make a final decision on your loan application until your Tax Preparer has been provided with the tax forms necessary to prepare your tax return, and your tax return is completed. To be approved for a Refund Advance Loan, you must meet all of our underwriting criteria. Your Refund Advance Loan payment will be deducted from your Tax Refund proceeds and will reduce the amount you can expect to receive from a Tax Refund. Outlined below are the Refund Advance Loans offered to qualified customers:

<b>\$250 Refund Advance Loan</b>	Loan Amount set at \$250	<b>No interest is charged.</b>
<b>\$500 Refund Advance Loan</b>	Loan Amount set at \$500	<b>No interest is charged.</b>
<b>\$1,000 Refund Advance Loan</b>	Loan Amount set at \$1,000	<b>No interest is charged.</b>
<b>Refund Advance Loan set at 25% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 50% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 75% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>

## FREQUENTLY ASKED QUESTIONS (FAQS) ABOUT REFUND ADVANCE LOANS

Is the money received from Pathward the customer's actual tax refund or a loan?	The money you receive from Pathward is a loan and is <u>not</u> your actual tax refund. The Loan is a single advance of funds and not to be used on a long term basis. The loan must be repaid according to the contract terms. You may consult the IRS Web site ( <a href="http://www.irs.gov">www.irs.gov</a> ) or the applicable tax authority for information about tax refund processing.
Who is making and underwriting the loan?	Pathward, N.A., member FDIC, headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108.
What kind of Refund Advance Loans ("Loans") are offered?	We offer no-cost (interest free) Loans and interest-bearing Loans.
What are the amounts of the no-cost (interest free) Loans?	\$250, \$500 or \$1,000. There are no fees, setup costs, transaction costs or interest for the no-cost Loans.
What are the amounts of interest-bearing Loan amounts?	We offer interest-bearing Loan amounts to qualifying customers set at 25% 50% or 75% of your expected refund, with a minimum loan amount of \$1,250 and a maximum loan amount of \$7,000.
How much does the interest-bearing Loan cost?	Our interest-bearing Loans have an estimated Annual Percentage Rate (APR) of 36%. See your contract documents for specific terms and conditions.
Can I apply for <u>only</u> a no cost (interest free) Loan?	Yes. You may apply for <u>only</u> the no-cost Loan of \$250, \$500 or \$1,000. If approved, you will only receive one no-cost Loan.
Can I get both a no-cost (interest free) Loan and an interest-bearing Loan?	No. Qualified customers may receive <u>either</u> a no-cost Loan or an interest-bearing Loan.
How does the application process work if I only want the no-cost (interest free) Loan?	The application will ask if you want to apply only for a no-cost Loan or if you also want to apply for both a no-cost Loan and an interest-bearing Loan. If you want to apply for only the no-cost Loan, then you will sign and submit an application as well as a conditional Refund Advance Loan agreement.
What happens if a Loan request for the no-cost (interest free) Loan is denied?	If you request a no-cost Loan and are denied, then Pathward will send you a letter about its decision.
How does the application process work if I want an interest-bearing Loan?	Customers applying for an interest-bearing Loan will sign and submit an application for the no-cost Loan (available for \$250, \$500 and \$1,000) and the interest-bearing Loan (available for 25%, 50% and 75% of your expected tax refund) and will sign a conditional Loan agreement that contains provisions for both the interest-bearing Loan and the no-cost Loan as we do not know for which Loan or what Loan amount will you qualify at this point. Upon approval, which will be for the highest amount for which you qualify, Pathward will fund either the interest-bearing Loan or the no-cost Loan.
What happens if a Loan request for an interest-bearing Refund Advance Loan is denied?	If you request an interest-bearing Loan and are denied, but you qualify for a no-cost Loan, Pathward will fund the no-cost Loan. If you are not approved for either the interest-bearing Loan or the no-cost Loan, then Pathward will send you a letter about its decision.
When will the Loan be due and how will it be repaid?	If approved, the Loan is due on the earlier of when you receive your federal and/or state Tax Refund(s) or April 30, 2025. The Loan amount will be automatically deducted from the bank account receiving the Tax Refund(s), along with tax preparation fees and other amounts you authorize. If the amount of the first Tax Refund is insufficient to pay your obligations in full, then the outstanding balance owing will be paid upon receipt of any subsequent Tax Refund, if applicable and permitted by state law.
Can I prepay an interest-bearing Loan?	Yes. You can always make prepayments and will <u>never</u> incur any additional charges. Each prepayment you make will be applied first to accumulated interest and then to principal, potentially reducing the amount of interest you will pay. You can call customer service at (888) 782-0860 to request a payoff amount.

Are there any fees and charges, other than interest disclosed as a "finance charges," associated with the Loan?	No. The no-cost Loan and the interest-bearing Loan do not charge additional fees or charges. Fees for other optional products, third-party services, or product features may apply.
What is a "refund transfer"?	Our Refund Disbursement Service is a "refund transfer" product. The Refund Disbursement Service is an optional service in which Pathward establishes a limited-purpose bank account in your name to electronically receive your Tax Refunds from the IRS and state taxing authority. Pathward pays your tax preparation fees and other amounts you authorize from that account, disbursing any remaining Tax Refund amount to you in the manner you chose during tax preparation. <u>You are not required to purchase a refund transfer to apply for or receive a Loan; it is optional.</u> For a description of our low-cost deposit accounts and prepaid access cards, visit: <a href="http://www.myfastermoney.com">www.myfastermoney.com</a> .
If I don't get a refund transfer product, can I still get a loan?	If you applied for a Loan and did not choose the Refund Disbursement Service during tax preparation, Pathward will provide you with a bank account at no cost to receive your Tax Refund(s), take out the Loan repayment amounts owed to Pathward, and disburse any remaining amount to you in the manner you chose during tax preparation. <b>This account is called a Tax Refund Deposit Account.</b>
If I am approved for a Loan, does the cost of my tax return preparation increase?	No. The cost to prepare your tax return does not increase if you are approved for a Loan.
Is a Loan required in order to have my tax return completed and filed?	No. A Loan is <u>optional</u> . You are <u>not</u> required to apply for a Loan to have your tax return completed and filed. The IRS and state taxing authorities can issue Tax Refunds directly to you without your having to incur any additional costs from Pathward.
Does getting a Loan affect how quickly I receive my Tax Refund from the IRS and state taxing authorities?	No. Obtaining a Loan has <u>no</u> effect on when you will receive your Tax Refund(s) from the IRS and state taxing authorities.
If my tax filing status is "married filing jointly," is my spouse personally liable for the Loan?	No. However, any Tax Refund from your jointly filed income tax return(s) is used to repay the Loan.
If I apply for a Loan between January 2, 2025 and the date upon which the IRS begins to accept tax returns, how will I know if Pathward approves my application?	Depending upon underwriting, Pathward may approve your Loan application before the IRS accepts your tax return, or delay making a decision on your application until after the IRS accepts your tax return. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you. If IRS acceptance of your tax return is required before approval, then you will receive a notice that your application is not complete until such acceptance occurs.
If I apply after the IRS begins accepting tax returns, then how will I know if Pathward approves my application?	If you apply after the IRS begins accepting tax returns, then we cannot approve your application until the IRS accepts your tax returns. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you.
How will I get my Loan proceeds?	During the application process, you can select to receive Loan proceeds via a paper check, direct deposited into your personal bank account, or electronically via a prepaid card.
Is there a free way I can electronically file my tax return?	Possibly. Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free software. For more information visit <a href="https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free">https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free</a>
Can I file a tax return electronically and receive my refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product if I have an existing account into which a Tax Refund can be directly deposited?	Yes. If you have an existing deposit account or product into which a Tax Refund can be directly deposited, you can file a tax return electronically and receive your refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product. Obtaining a Loan from Pathward or purchasing a Tax Refund-related product has <u>no</u> effect on the timing of your Tax Refund. No bank products are ever required to file your tax return directly with the IRS or state taxing authorities.
What are my options for receiving my refund from the IRS?	The IRS can send your refund either by check mailed to you through U.S. Mail, by direct deposit to your bank/credit union account, to a prepaid card, or by other methods permitted by law. For estimated availability of funds, see the table above.

**FOR FEDERAL TRUTH IN LENDING PURPOSES, THIS TABLE IS AN "ADVERTISEMENT" SHOWING  
REPRESENTATIVE EXAMPLES OF AVAILABLE CREDIT TERMS FOR PATHWARD REFUND ADVANCE LOANS**

*Please note that your Refund Advance Loan amount depends primarily upon the amount of your expected federal tax refunds. See your loan documents for the estimated amount of your loan.*

<b>EXPECTED REFUND AMOUNT*</b> \$ 99999999
Option #1 -- \$250 Refund Advance Loan
Option #2 -- \$500 Refund Advance Loan
Option #3 -- \$1,000 Refund Advance Loan
Option #4 -- \$ XXXXXXXXX Refund Advance Loan (25% of Expected Tax Refund)
Option #5 -- \$ XXXXXXXXX Refund Advance Loan (50% of Expected Tax Refund)
<b>Option #6</b> -- \$ XXXXXXXXX Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)

ESTIMATED ANNUAL PERCENTAGE RATE	ESTIMATED FINANCE CHARGE	Amount Financed	Estimated Total of Payments**
0%	\$0.00	\$250	\$250
0%	\$0.00	\$500	\$500
0%	\$0.00	\$1,000	\$1,000
36%	\$ XXXXXXXXX	\$ XXXXXXXXX	\$ XXXXXXXXX
36%	\$ XXXXXXXXX	\$ XXXXXXXXX	\$ XXXXXXXXX
36%	\$ XXXXXXXXX	\$ XXXXXXXXX	\$ XXXXXXXXX

\*Expected Refund Amount is an estimate based upon the tax information to be filed with the IRS by your Tax Preparer.

\*\* Terms of Repayment - Option #1, Option #2, Option #3, Option #4, Option #5, and Option #6 Refund Advance Loan examples reference a loan with one payment in the amount of the Estimated Total of Payments due on the earlier of the day you receive your 2024 federal (and state, if applicable and permitted by state law) tax refund(s), which we estimate is 31 days from electronic filing; or April 30, 2025.

For Option #4, Option #5, and Option #6 Refund Advance Loan examples, please note:

- (i) the Finance Charge and Total of Payments will be lower if paid in full earlier than 31 days from electronic filing, and will be greater if paid in full later than 31 days from electronic filing;
- (ii) interest ceases to accrue after 60 days;
- (iii) the minimum loan amount is \$1,250 and the maximum loan amount is \$7,000; and
- (iv) not all options will be available for you and will be marked "N/A" if not applicable to you.

## REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT

APPLICANT: XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXSSN: XXXXXXXXXXXXXXXXXXXX

**Definitions and Loan Decision.** The words "Pathward," "we," "us," and "our" mean Pathward, National Association, member FDIC, regulated by the Office of the Comptroller of Currency, and headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108. The words "you", and "your," mean the borrower signing below.

**Selection of loan type—interest-bearing or no-cost Refund Advance Loan.** You can choose whether to apply for an **interest-bearing Refund Advance Loan** set at 25%, 50% or 75% of your expected refund, subject to a minimum loan amount of \$1,250 and maximum amount of \$7,000 **OR a no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000. If we approve your interest-bearing loan request, then we will advise you by text or email (as previously selected) of your exact Refund Advance Loan amount. If Pathward approves you for a no-cost loan amount, then we will fund such no-cost (interest free) loan amount to you. Please note that if you have a prior outstanding debt with us and you are approved for a Refund Advance Loan, you will only be eligible for the minimum loan amount available.

Please mark your selection below:

- You request and are applying to Pathward to underwrite you for the highest interest-bearing Refund Advance Loan amount we offer. Also note, if Pathward cannot approve you for an interest-bearing loan amount, but we can approve a no-cost loan amount of \$250 \$500 or \$1,000, then we will fund such no-cost (interest free) loan amount to you.**
- OR**
- You request and are applying to Pathward to underwrite you only for a no-cost Refund Advance Loan amount of \$250, \$500 or \$1,000.**

**1. Representations.** By signing below, you hereby agree as follows: (i) We have received tax information which estimates the amount of your expected tax refund(s) to be \$ 999999999; (ii) You are requesting and applying to Pathward to underwrite you as selected above; (iii) Pathward may deny your Application for a loan. Pathward may:

- if selected, approve your Application for an **interest-bearing Refund Advance Loan** in the amount of: \$ XXXXXXXX (25% of your expected tax refund), \$ XXXXXXXX (50% of your expected tax refund), or \$ XXXXXXXX (75% of your expected tax or \$7,000, whichever is less). Note any interest-bearing loan option marked "**N/A**" is not applicable to you. *Also note, if we deny you for an interest-bearing loan amount, but we can approve a no-cost loan amount, then we will fund such no-cost loan amount to you.*
- if selected, approve your application for a **no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000.

**2. Loan Proceeds.** If approved, you will receive your loan proceeds via one of the following methods:

<input checked="" type="checkbox"/>	<b>New Prepaid Debit Card (obtained in your Tax Preparer's office).</b>
	Card Envelope Number: <u>XXXXXXXXXXXXXXXXXXXX</u>
<input checked="" type="checkbox"/>	<b>Paper Check.</b> If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit)</b> Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings

**3. Optional Interest-Bearing Loan.** You acknowledge that the Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that **YOU WILL INCUR INTEREST CHARGES FOR THE INTEREST-BEARING REFUND ADVANCE LOAN, AND THAT YOU COULD HAVE CHOSEN TO APPLY SOLELY FOR A NO-COST (INTEREST FREE) LOAN AMOUNT.** You have reviewed the costs of the interest-bearing Refund Advance Loan, which has an estimated **ANNUAL PERCENTAGE RATE (APR) of 36%**, and compared it with the costs of other sources of credit, and consider the interest-bearing Refund Advance Loan to be consistent with your personal needs and financial circumstances.

4. **Optional No-Cost Loan and Denial of Interest-Bearing Loan Application.** You acknowledge that the no-cost Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that although you will not incur interest charges on the outstanding principal balance of the no-cost Refund Advance Loan and that you will be charged \$0.00 in fees, charges or points in connection with this loan, a tax refund-related credit product may cost more in some cases than other sources of credit. You have reviewed the costs of the no-cost Refund Advance Loan and compared it with the costs of other sources of credit, and consider the no-cost Refund Advance Loan to be consistent with your personal needs and financial circumstances. If you do not qualify for an interest-bearing Refund Advance Loan, then, by signing below and meeting Pathward's underwriting criteria, Pathward may fund a no-cost Refund Advance Loan, subject to the terms set forth herein.

5. **Third-Party Fees.** You may pay fees to other parties for other products that you choose, including (a) fees to your tax preparer for tax preparation and filing, (b) fees for a Refund Transfer (if you choose one), or (c) fees for other third-party services such as fees to your prepaid debit card provider under your cardholder agreement.

6. **Free Filing Options.** Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free tax filing software. For more information visit <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.

7. **Authorization to Verify Information and Obtain Credit Reports.** You understand and agree that you are authorizing us to obtain credit reports and related information about you from one or more commercial or consumer credit reporting agencies and to verify any information you provide us in connection with your application including, but not limited to, your employment and income. We reserve the right to conduct such verification through third parties. You agree we may contact third parties without further notice to you to verify any such information. We may use your credit reports to authenticate your identity, to make credit decisions, and for other related purposes. You authorize us to obtain your credit reports (at our discretion), including (i) each time you request a loan, (ii) during the processing or closing of a loan to you, or (iii) at various times during the term of your loan in connection with the servicing, monitoring, collection or enforcement of the loan.

8. **Your Expected 2024 Tax Refund(s).** You acknowledge and agree that your tax preparer has prepared your 2024 tax return, and that you have delivered to your tax preparer true and accurate financial information regarding your taxable income and tax situation for 2024. You understand that purchase of a Refund Transfer is not required for you to apply for, or be approved for, a Refund Advance Loan. Choices made pursuant to a Refund Transfer Agreement will not change or affect the terms of your Refund Advance Loan. **You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.**

9. **Repayment and Refund Processing.** You agree that your federal (and state, if applicable and allowable under state law) Tax Refund(s) may be used to repay the Refund Advance Loan. You may consult the IRS Web site (<https://www.irs.gov/refunds>) or the applicable tax authority for information about Tax Refund processing.

10. **Status of Application; Approval and Funding of Loan.** The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to you via the disbursement option you chose during your tax preparation—(i) prepaid debit card, or (ii) a check issued in your tax preparer's office, or (iii) an ACH credit (direct deposit) to an existing bank account or prepaid card.

11. **Promise to Pay.** You promise to pay us the principal amount of the loan advanced to you, plus, if applicable, simple interest calculated on the outstanding principal balance as set forth herein. If state law does not permit repayment of the Refund Advance Loan from the state Tax Refund or you do not receive a state Tax Refund, then the Refund Advance Loan shall be repaid solely from your federal Tax Refund. If state law allows repayment of the Refund Advance Loan from the state Tax Refund and the amount of the first Tax Refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of any subsequent Tax Refund. Therefore, you promise to pay the outstanding balance or the amount of your first Tax Refund, whichever is less, on the earlier of (i) the day you receive your 2024 state Tax Refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2024 federal Tax Refund, or (iii) April 30, 2025. If (a) you will receive more than one Tax Refund, (b) the first Tax Refund you receive is insufficient to pay your loan in full, and (c) state law permits repayment from your state Tax Refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second Tax Refund or April 30, 2025. If you receive any tax Refund(s) directly from a federal or state taxing authority, you agree to repay the amount of the Refund Advance Loan to us immediately.

a. **Interest for the Interest-Bearing Refund Advance Loan. THE PROVISIONS OF THIS SECTION 11a ONLY APPLY**

**TO LOANS IN THE AMOUNT OF \$1,250 OR GREATER.** We earn interest at the daily rate of 0.09863% on the outstanding principal balance, beginning on the date that the loan proceeds are disbursed to you, and continuing thereafter for 60 calendar days. Early payment and partial payments may decrease the amount of interest you owe. Late Payments may increase the amount of interest you owe; however, the interest earned hereunder will cease to accrue after 60 days. If a partial payment is received, such payment will be applied first to unpaid interest, then to principal. We have made our estimated "Amount Financed" disclosure in good faith based upon the amount we believe

you will receive in loan proceeds. In addition, we estimate that U.S. Department of Treasury or State Taxing Authority will disburse your 2024 tax refund within 31 days of electronically filing and disbursement of the loan proceeds. Therefore, we have made the estimated "Annual Percentage Rate, Finance Charge, Total of Payments and Payment Schedule" disclosures assuming in good faith that we will receive payment for the total principal and interest owing in one payment 31 days from disbursement of the loan proceeds.

- b. **No Interest for the No-Cost Refund Advance Loan. THE PROVISIONS OF THIS SECTION 11b ONLY APPLY TO LOANS IN THE AMOUNT OF EITHER \$250, \$500 OR \$1,000. No interest accrues on the outstanding principal balance. We charge \$0.00 in fees, charges or points in connection with the no-cost Refund Advance Loan.** However, you may pay fees for other products that you choose, including fees to your tax preparer for your tax preparation and filing, fees for a Refund Transfer (if you choose to purchase one), or fees for other third-party services.
12. **Security.** You grant us a security interest in your 2024 tax refunds as well as any and all funds sent to us for disbursement from the IRS and/or state taxing authorities ("Tax Refund(s)") as well as any Tax Refunds from any subsequent years, if applicable and permitted by state law. *If your 2024 Tax Refunds are insufficient to repay the loan in full after applying such Tax Refund amount(s) to the outstanding balance of the loan, as additional security we may apply your Tax Refund(s) from any subsequent years, if your Tax Refunds are again processed by Pathward, to repay any difference, unless prohibited by applicable law.* Repayment of this Refund Advance Loan solely from your 2024 Tax Refunds thereby reduces the amount you can expect to receive from such Tax Refunds. If you have any other outstanding debts with us as of the time you sign this Agreement or that accrues at any time before the issuance of your tax refund(s), we may deduct such amounts owed from your 2024 tax refund(s), unless prohibited by law.
13. **Right to Rescind, Prepayment, and Default.** You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds. If you rescind, then you must return the Refund Advance Loan proceeds, and we will rebate and refund to your account any interest we have earned. To rescind or prepay, call (888) 782-0860 to make such arrangements. Thereafter, you may prepay this loan in full or in part and will not incur an addition charge or fee. You will be in default if you break any promise in this Loan Agreement. We may at any time and in our sole discretion delay enforcing or choose not to enforce any of our rights or remedies under this Loan Agreement or under applicable law without losing any of those or any other rights or remedies. Even if we do not enforce our rights or remedies at any one time, we may enforce them at a later date.
14. **Account-Related Communication.** You authorize us to contact you using automatic telephone dialing systems, artificial or prerecorded voice message systems, text messaging systems and automated email systems in order to provide you with information about your loan. You authorize us to make such contacts using any telephone numbers (including wireless, landline and VOIP numbers) or email addresses you supply to us in connection with your loan application or loan agreement, the servicing of amounts you owe, or any other loan-related matter. Message and data rates may be imposed by your mobile, wireless, or Internet carrier. To stop text messages, you can simply reply "STOP" to any text message we send you. To stop emails, you can follow the opt-out instructions included at the bottom of the emails.
15. **Privacy Policy.** We respect your privacy of information relating to the Refund Advance Loan and encourage you to read our Privacy Policy, provided above. Changes may be made to our Privacy Policy from time to time and we will provide you with any notice of such changes required by applicable law. Our current Privacy Policy is also available at [www.pathward.com/privacy-policy](http://www.pathward.com/privacy-policy).
16. **Arbitration Provision and Jury Trial Waiver.** You agree that the Arbitration Provision and Jury Trial Waiver set forth above is incorporated herein by reference and governs disputes or claims between us as set forth therein, unless you are a covered borrower under the federal Military Lending Act.
17. **Representations and Acknowledgements.** You are not a debtor under any proceeding in bankruptcy and have no intention to file a petition for relief under any chapter of the United States Bankruptcy Code. You are at least 18 years of age (or 19 in Nebraska and Alabama). You have read, understand, and agree to all of the terms of this Application. You certify that the information you have provided to us and your tax preparer prior to signing this Application is true and accurate. You acknowledge that you are applying for the Refund Advance Loan of your own free will and are not relying on any recommendation from your tax preparer or any other party as to its suitability for your financial situation. You affirm that you have chosen your tax preparer for your own reasons and/or convenience, without our recommendation or endorsement. You absolve us and will not hold us liable should your tax preparer make a mistake in the computation of your tax return(s) or make any other error or omission in submitting the same.
18. **Application Denial.** We may decline your Application based on our underwriting standards including without limitation a review of information from the Internal Revenue Service or US Department of Treasury, Bureau of the Fiscal Service, such as if you, and if applicable your spouse, have delinquent child support or outstanding unpaid taxes, student loans, or other federal debt or a review of information contained in your credit report(s) or an inability to verify your identity. We will notify you of our decision in writing.
19. **Military Lending Act.** The Military Lending Act provides protections for certain members of the Armed Forces and their dependents ("Covered Borrowers"). The provisions of this section apply to Covered Borrowers as defined by 32 C.F.R. § 232.3(g).

**Statement of MAPR:** Federal law provides important protections to members of the Armed Forces and their dependents relating to extensions of consumer credit. In general, the cost of consumer credit to a member of the Armed Forces and his or her dependent may not exceed an annual percentage rate of 36 percent. This rate must include, as applicable to the credit transaction or account: The costs associated with credit insurance premiums; fees for ancillary products sold in connection with the credit transaction; any application fee charged (other than certain application fees for specified credit transactions or accounts); and any participation fee charged (other than certain participation fees for a credit card account).

**Oral Disclosures:** To hear a statement of the MAPR and a clear description of your payment obligation, please call 844-549-7937.

**Covered Borrower Savings Clause:** If any contract provision not identified herein is contrary to the rights and protections afforded to Borrower by Federal law pursuant to 10 U.S.C. § 987 and its implementing regulations, including but not limited to 32 C.F.R. § 232.8, then the conflicting provisions or proscribed terms are inoperative, and shall have no force and effect. However, all remaining contract terms and provisions not proscribed or prohibited shall remain in full force and effect.

**DO NOT SIGN THIS REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT UNTIL YOU READ ALL OF THE TERMS. REVIEW EACH OF THE FREQUENTLY ASKED QUESTIONS ABOVE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THIS LOAN.** YOU ACKNOWLEDGE AND AGREE THAT, IF YOU APPLY AND ARE APPROVED FOR AN INTEREST-BEARING REFUND ADVANCE LOAN, YOU ARE RECEIVING A LOAN WHICH CHARGES INTEREST. THE MONEY YOU RECEIVE FROM A REFUND ADVANCE LOAN IS NOT YOUR TAX REFUND. YOU FURTHER ACKNOWLEDGE THAT RECEIVING A LOAN FROM US HAS NO EFFECT ON THE TIMING FOR RECEIVING YOUR TAX REFUND. THAT IS, YOU WILL NOT RECEIVE YOUR TAX REFUND "FASTER" OR "QUICKER" BY OBTAINING A LOAN FROM US. IF YOUR APPLICATION IS DENIED, YOU WILL STILL RECEIVE YOUR TAX REFUND IN THE MANNER YOU CHOSE DURING TAX PREPARATION. NOTE THAT ANY FEES YOU PAID TO YOUR TAX PREPARER FOR YOUR TAX PREPARATION WILL NOT BE REFUNDED.

Borrower's Signature: \_\_\_\_\_

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date: \_\_\_\_\_

Borrower's SSN: XXXXXXXXXXXXXXXXXXXXXXX

**NOTE:** If a joint tax return is being filed, the Joint Filer must sign the Spouse Agreement and Joint Filer Authorization for Release of Information on the following pages.

Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your application for a Loan, and to use and disclose the information you have provided in the application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you or the Joint Filer to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association, and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Borrower's Signature:

Date:

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXBorrower's SSN (last 4): XXXXXXXXXXXXXXXXXXXX

## LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT

For purposes of this LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT ("SPOUSE AGREEMENT"), the words "we", "us" and "our" mean Pathward, National Association. The words "you" and "your" mean the spouse of the tax preparation customer applying for the Refund Advance Loan and signing above. Please review this SPOUSE AGREEMENT and sign and complete the information requested on the lines below if your filing status is married filing jointly and your spouse is applying for the Refund Advance Loan (a "Joint Filer"). By signing below, you acknowledge and agree that:

- You are not applying for the Refund Advance Loan;
- You are not agreeing to be, and will not be held, personally liable for the Refund Advance Loan received by your spouse;
- If your spouse's application is approved, then any Tax Refund from your jointly filed income tax return(s) may be used to repay the Refund Advance Loan;
- You grant us a security interest in any 2024 federal and, if applicable and permitted by state law, state Tax Refund(s), as well as any Tax Refunds from any subsequent years, along with any information from your jointly filed tax return to repay the Refund Advance Loan received by your spouse;
- You agree that you have received a copy of our Privacy Policy; and
- The **Arbitration Provision and Jury Trial Waiver** set forth above is incorporated herein by reference and governs disputes or claims against us relating to this SPOUSE AGREEMENT, unless you are a covered borrower under the federal Military Lending Act.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Joint Filer Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your spouse's application for a Refund Advance Loan, and to use and disclose the information provided in your spouse's application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the US Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Authorization for the Social Security Administration (SSA)  
To Release Social Security Number (SSN) Verification**

Printed Name:  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date of Birth:  XXXXXXXXXX	Social Security Number:  XXXXXXXXXXXXXXXXXXXX
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Reason for authorizing consent: (Please select one)

- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> To apply for a mortgage    | <input checked="" type="checkbox"/> To apply for a loan          | <input checked="" type="checkbox"/> To meet a licensing requirement |
| <input checked="" type="checkbox"/> To open a bank account     | <input checked="" type="checkbox"/> To open a retirement account | <input checked="" type="checkbox"/> Other                           |
| <input checked="" type="checkbox"/> To apply for a credit card | <input checked="" type="checkbox"/> To apply for a job           |   |

With the following company ("the Company"):

Company Name: Pathward, N.A.

Company Address: 5501 S. Broadband Ln., Sioux Falls, SD 57108

The name and address of the Company's Agent (if applicable):

Agent's Name: N/A

Agent's Address: N/A

I authorize the Social Security Administration to verify my name and SSN to the Company and/or the Company's Agent, if applicable, for the purpose I identified. I am the individual to whom the Social Security number was issued or the parent or legal guardian of a minor, or the legal guardian of a legally incompetent adult. I declare and affirm under the penalty of perjury that the information contained herein is true and correct. I acknowledge that if I make any representation that I know is false to obtain information from Social Security records, I could be found guilty of a misdemeanor and fined up to \$5,000.

**This consent is valid only for one-time use. This consent is valid only for 90 days from the date signed, unless indicated otherwise by the individual named above. If you wish to change this timeframe, fill in the following:**

This consent is valid for \_\_\_\_\_ days from the date signed. \_\_\_\_\_ (Please initial.)

Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Relationship (if not the individual to whom the SSN was issued): \_\_\_\_\_

**Privacy Act Statement Collection and Use of Personal Information**

Sections 205(a) and 1106 of the Social Security Act, as amended, allow us to collect this information. Furnishing us this information is voluntary. However, failing to provide all or part of the information may prevent us from releasing information to a designated company or company's agent. We will use the information to verify your name and Social Security number (SSN). In addition, we may share this information in accordance with the Privacy Act and other Federal laws. For example, where authorized, we may use and disclose this information in computer matching programs, in which our records are compared with other records to establish or verify a person's eligibility for Federal benefit programs and for repayment of incorrect or delinquent debts under these programs. A list of routine uses is available in our Privacy Act System of Records Notice (SORN) 60-0058, entitled Master Files of SSN Holders and SSN Applications. Additional information and a full listing of all our SORNS are available on our website at [www.socialsecurity.gov/foia/bluebook](http://www.socialsecurity.gov/foia/bluebook).

**Paperwork Reduction Act Statement** - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 3 minutes to complete the form. You may send comments on our time estimate above to: SSA, 6401 Security Blvd., Baltimore, MD 21235-6401. Send to this address only comments relating to our time estimate, not the completed form.

— — — — — TEAR OFF — — — — —

**NOTICE TO NUMBER HOLDER**

The Company and/or its Agent have entered into an agreement with SSA that, among other things, includes restrictions on the further use and disclosure of SSA's verification of your SSN. To view a copy of the entire model agreement, visit <http://www.ssa.gov/cbsv/docs/SampleUserAgreement.pdf>.

**Hidden Bank Product Worksheet**EFIN: XXXXXX

Primary Applicant: XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXXXX  
 Joint Applicant: XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXXXX  
 Daytime Phone: XXXXXXXXXXXXXX Cell Phone (optional): XXXXXXXXXXXXXX

**Expected Refund Amount\***

(1) Tax Preparation fees paid to Tax Preparer	TaxPreparationFeeAmount	\$ 9999999
- Tax Preparation fees \$ 9999999		
- E-File fees \$ 9999999		
- Other Tax Office Fee \$ 9999999		
(2) Service Bureau fee paid to <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	ServiceBureauFeeAmount	\$ 9999999
(3) Transmitter Fee paid to	TransmitterFeeAmount	\$ 9999999
(4) Disbursement Fee(s)†	EPSFeeAmount	\$ 9999999
(5) Advance©		\$ 9999999
(6) Audit Fee		\$
(7) Other Authorized Deductions		\$
<b>Estimated Total Deductions**[(1)+(2)+(3)+(4)+(5)+(6)+(7)]</b>		<b>-\$ 9999999</b>
<b>Disbursement Amount (to be paid directly to you)††</b>		<b>\$ 99999999</b>

\* Expected Refund Amount is based upon the tax information to be filed with the IRS by your Tax Preparer. If the actual refund

**You are paying \$ 99999 to get your tax refund check(s)...**

RecordSubType	EPSProgram	TaxReturnType	TransmitterApplicationID
FilingStatus	DisbursementType	TaxYear	RefundAmount
BankAccountType	BankRoutingNumber	BankAccountNumber	
StateIncluded	State_Refund		
OfficeEFIN	ParentOfficeEFIN	CardNumber	
TaxpayerFirstName	TaxpayerLastName	TaxpayerSSN	TaxpayerDateOfBirth
Applicant Physical Address and Phone Number (Address must not be a PO Box):			
TaxpayerStreetAddress1		TaxpayerStreetAddress2	
TaxpayerCity	TaxpayerState	TaxpayerZIPCode	
TaxpayerIDNumber			
TaxpayerIDType		TaxpayerIDIssueDate	TaxpayerIDExpirationDate
TaxpayerIDIssueState	TaxpayerIDIssueCountry		
TaxpayerEmailAddress		TaxpayerEmailAddressAllowNotification	
TaxpayerPrimaryPhone	TaxpayerPrimaryPhoneType		TaxpayerPrimaryPhoneAllowSMS
TaxpayerSecurityQuestion		TaxpayerSecurityAnswer	
TaxpayerPreferredLanguage	TaxpayerSecondaryPhone	TaxpayerSecondaryPhoneType	
TaxpayerSecondaryPhoneAllowSMS	TaxpayerDeceased		
SpouseFirstName	SpouseLastName	SpouseSSN	SpouseDateOfBirth
SpouseStreetAddress1		SpouseStreetAddress2	
SpouseCity	SpouseState	SpouseZIPCode	
SpouseIDNumber		SpouseIDIssueDate	SpouseIDExpirationDate
SpouseIDType		SpouseDeceased	
SpouseIDIssueState	SpouseIDIssueCountry	ProductApplicationForm	FeesOver400Form
ConsentToUse	ConsentToDisclose		
IRSSubmissionID	ApplicationDate	Line5695aPayments	Line5695bPayments
EPSRoutingNumber	EPSAccountNumber	IRSTransmissionJulianDay	TransmitterETIN
IRSAckDate	IRSAckCode	AuditProtectionProgramFee	AuditProtectionProgramEROAddOnFee
TaxpreparerPTIN	AuditProtectionProgram	OLF	IPAddress
EITC	EITCAmount	TaxReturnCompleted	
TaxReturnStarted		RequestedLoanLevel	TaxpayerActiveMilitary
IRSSubmissionDate	PreAckIndicator	TotalTax	TotalWithholding
SpouseActiveMilitary	ReturnCarriedForward	Form4852	
Form4136	Form4684	Form8812	Form8839
Form4868	Form8379	ScheduleA	ScheduleC
Form8862	Form1099R	ScheduleAAmount	EducationTaxCredit
ScheduleE	ScheduleF	TotalCredits	CashContributions
RetirementSavingsContributionCredit	TotalChildTaxCredit	RealEstateTaxes	TuitionAndFees
MortgageInterest	NonCashCharitableContributions	TaxableIncome	TotalWages
AdjustedGrossIncome	SocialSecurityIncome	AdditionalChildTaxCredit	EstimatedTaxPayments
Line2439Payments	Line4136Payments	W2s	RecoveryRebateCredit
Dependents	StateRefunds	Amount_Sch3_NonRefundable	AdvanceCTC
AmericanOpportunityCredit		Amount_Sch3_Refundable	

## TAX REFUND DEPOSIT ACCOUNT AUTHORIZATION

As used in this tax refund deposit account authorization form ("Authorization"), the terms "you" and "your" refer to the person signing below as the "Primary Taxpayer" (or, if a joint return is being filed, both the "Primary Taxpayer" and the "Joint Taxpayer"). The term "Bank" means MetaBank, a federally-chartered savings association, member FDIC. The word "Loan" means the Refund Advance Loan(s) offered by Bank for which you elected to apply.

**Special Purpose Bank Account and Authorized Deductions.** You have indicated that you intend to apply for a Loan from Bank. You are also requesting that Bank establish an optional, no fee, temporary, special purpose deposit account on your behalf (the "Account") to: 1) receive your federal and state (if applicable and allowed by state law) tax refund proceeds; 2) facilitate repayment of your Refund Advance Loan (if applicable); and 3) disburse any remaining amounts to you. By signing below, you authorize Bank to establish the Account, which is intended for use during the 2019 tax season only and will be closed upon disbursement of your funds to you. There is no minimum deposit amount to open this Account. The only permitted withdrawals will be the amounts disbursed to pay any outstanding Loan, with disbursement of the remainder of the refund proceeds in the manner you selected during your tax preparation. You may not make any other withdrawals from this Account. You represent that you have directed the IRS and if applicable, state taxing authorities, to electronically disburse your federal and state (if applicable and allowed by state law) tax refund proceeds into the Account. You authorize and direct Bank to facilitate repayment of your Loan, if applicable, and disburse any remaining amounts to you in the manner you selected during your tax preparation and as set forth below. You have no rights or ability to transact with the Account and will not earn interest or incur any charges or fees. **Bank's establishment of the Account does not mean that you will be approved for a Loan. You understand and agree that your tax refund proceeds will be deposited into the Account and disbursed to you as set forth below even if you are not approved for a Loan.**

**IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT.** *In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Authorization.*

**Questions and Concerns.** If you have a question regarding the Account, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 800-967-4934, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108. Please include your name and Account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

**Information sharing.** Please see our Privacy Notice. We may disclose information to third parties: (1) where it is necessary for completing the transaction; (2) to comply with a government agency or court order; or (3) if you give us permission. We are not liable if, through no fault of ours: (1) there is a technical error or delay on the part of the IRS in getting your refund disbursed in the manner you chose; (2) access to your refund has been blocked after you report an unauthorized transaction; or (3) if circumstances beyond our control such as fire, flood, or computer or communication failure, prevent the completion of the transaction.

**Other important information:**

- Once your tax return is filed, you may visit [www.irs.gov](http://www.irs.gov) and click on 'Refund Status' to learn information about the processing of your refund.
- The IRS and state tax authorities can issue tax refunds directly to you without having to incur any additional cost for a tax refund-related product.
- For other low-cost deposit accounts and prepaid cards offered by MetaBank® visit <https://www.metabank.com/personal/cards>.
- If you have an existing deposit account or product into which a tax refund can be directly deposited, you can file a tax return electronically and receive your refund within a similar time frame without paying additional fees.

<b>Expected Refund Amount and Authorized Deductions:</b>		
Total Expected Federal and/or State Refund Amount*		\$ 999999999
Deductions: Amount of your requested Loan (if applicable)**	- \$	999999999
Amount paid to you	= \$	999999999
*The actual amount paid to you may be less if the actual amount of your refund(s) received from the IRS or state taxing authorities is less than the Expected Federal and/or State Refund Amount set forth above. This amount is based upon the tax information to be filed with the IRS by your Tax Preparer. Neither the Provider, the Bank, nor your tax preparer can guarantee the amount of the refund that will be deposited by the IRS and/or state taxing authority.		
**If you apply for and are approved for a Loan, your expected refund amount will be reduced by the amount required to repay the Loan and any related fees or charges. The actual amount of your Loan is subject to our underwriting standards as set forth in the Loan application and agreement.		

[signatures and Arbitration Clause on the following page(s)]

By signing below, you authorize Bank and/or its servicer to: (i) receive the direct deposit of your tax refund(s) from the IRS and/or state taxing authorities; (ii) deduct from those refund proceeds the amount of any Refund Advance Loan and any related fees or charges (if applicable); and (iii) disburse the remainder of your refund proceeds to you in the manner you selected during your tax preparation. You also agree that the *Arbitration Clause* set forth below is incorporated herein by reference and governs disputes or claims between us as set forth therein.

Primary Applicant: XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXX  
 Primary Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Joint Applicant (if applicable): XXXXXXXXXXXXXX XXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXXXX  
 Joint Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Daytime Phone: XXXXXXXXXXXXXX Cell Phone (optional): XXXXXXXXXXXXXX

#### **WAIVER OF RIGHT TO TRIAL BY JURY AND ARBITRATION PROVISION:**

**YOU AND WE ACKNOWLEDGE THAT THE RIGHT TO TRIAL BY JURY IS A CONSTITUTIONAL RIGHT BUT MAY BE WAIVED IN CERTAIN CIRCUMSTANCES. TO THE EXTENT PERMITTED BY LAW, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF LITIGATION ARISING OUT OF OR RELATED TO THIS AGREEMENT.**

We have put this Waiver of Right to Trial by Jury and Arbitration Provision ("Arbitration Clause") in question and answer form to make it easier to follow. However, this Arbitration Clause is part of this Agreement and is legally binding. For purposes of this section, our "Notice Address" is: MetaBank, Attn: Customer Service, 5501 S Broadband Ln, Sioux Falls, SD 57108.

Background and Scope.		
Question	Short Answer	Further Detail
What is arbitration?	An alternative to court	In arbitration, a third party arbitrator ("Arbitrator") solves Disputes in an informal hearing.
Is it different from court and jury trials?	Yes	The hearing is private. There is no jury. It is usually less formal, faster and less expensive than a lawsuit. Pre-hearing fact finding is limited. Appeals are limited. Courts rarely overturn arbitration awards.
Can you opt-out of this Arbitration Clause?	Yes, within 60 days	If you do not want this Arbitration Clause to apply, you must send us a signed notice within 60 calendar days after your first disbursement. You must send the notice in writing (and not electronically) to our Notice Address. Provide your name and address. State that you "opt out" of the Arbitration Clause.
What is this Arbitration Clause about?	The parties' agreement to arbitrate Disputes	Unless prohibited by applicable law and unless you opt out, you and we agree that you or we may elect to arbitrate or require arbitration of any "Dispute" as defined below.
Who does the Arbitration Clause cover?	You, us and certain "Related Parties"	This Arbitration Clause governs you and us. It also covers certain "Related Parties": (1) our parents, subsidiaries and affiliates; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or company that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.
What Disputes does the Arbitration Clause cover?	All Disputes (except certain Disputes about this Arbitration Clause)	This Arbitration Clause governs all "Disputes" that would usually be decided in court and are between us (or any Related Party) and you. In this Arbitration Clause, the word "Disputes" has the broadest reasonable meaning. It includes all claims even indirectly related to your Application, this Agreement, the disbursement service, or our relationship with you. It includes claims related to the validity in general of this Agreement. <b>However, it does not include disputes about the validity, coverage or scope of this Arbitration Clause or any part of this Arbitration Clause. (This includes a Dispute about the rule against class arbitration.) All such disputes are for a court and not an Arbitrator to decide.</b>
Who handles the arbitration?	Usually AAA or JAMS	Arbitrations are conducted under this Arbitration Clause and the rules of the arbitration administrator in effect when the arbitration is started. However, arbitration rules that conflict with this Arbitration Clause do not apply. The arbitration administrator will be either: <ul style="list-style-type: none"> <li>• The American Arbitration Association ("AAA"), 1633 Broadway, 10th Floor, New York, NY 10019, <a href="http://www.adr.org">www.adr.org</a>.</li> <li>• JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, <a href="http://www.jamsadr.com">www.jamsadr.com</a>.</li> <li>• Any other company picked by agreement of the parties.</li> </ul> If all the above options are unavailable, a court will pick the administrator. No arbitration may be administered without our consent by any administrator that would permit a class arbitration under this Arbitration Clause. The arbitrator will be selected under the administrator's rules. However, the arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree.
Can Disputes be litigated?	Sometimes	Either party may bring a lawsuit if the other party does not demand arbitration. We will not demand arbitration of any lawsuit you bring as an individual action in small-claims court. However, we may demand arbitration of any appeal of a small-claims decision or any small-claims action brought on a class basis.
Are you giving up any rights?	Yes	For Disputes subject to this Arbitration Clause, you give up your right to: <ol style="list-style-type: none"> <li>1. Have juries decide Disputes.</li> <li>2. Have courts, other than small-claims courts, decide Disputes.</li> <li>3. Serve as a private attorney general or in a representative capacity.</li> <li>4. Join a Dispute you have with a dispute by other consumers.</li> <li>5. Bring or be a class member in a class action or class arbitration.</li> </ol> We also give up the right to a jury trial and to have courts decide Disputes you wish to arbitrate.

Can you or another consumer start a class arbitration?	No	<b>The Arbitrator is not allowed to handle any Dispute on a class or representative basis.</b> All Disputes subject to this Arbitration Clause must be decided in an <b>individual</b> arbitration or an <b>individual</b> small-claims action. This Arbitration Clause will be void if a court rules that the Arbitrator can decide a Dispute on a class basis and the court's ruling is not reversed on appeal.
What law applies?	The Federal Arbitration Act ("FAA")	This Agreement and the disbursement service involve interstate commerce. Thus, the FAA governs this Arbitration Clause. The Arbitrator must apply substantive law consistent with the FAA. The Arbitrator must honor statutes of limitation and privilege rights. Punitive damages are governed by the constitutional standards that apply in judicial proceedings.
Will anything I do make this Arbitration Clause ineffective?	No	This Arbitration Clause stays in force even if: (1) you or we end this Agreement; or (2) we transfer or assign our rights under this Agreement.
<b>Process.</b>		
What must a party do before starting a lawsuit or arbitration?	Send a written Dispute notice and work to resolve the Dispute	Before starting a lawsuit or arbitration, the complaining party must give the other party written notice of the Dispute. The notice must explain in reasonable detail the nature of the Dispute and any supporting facts. If you are the complaining party, you must send the notice in writing (and not electronically) to our Notice Address. You or an attorney you have personally hired must sign the notice and must provide a phone number and address where you (or your attorney) can be reached. A letter from us to you will serve as our written notice of a Dispute. Once a Dispute notice is sent, the complaining party must give the other party a reasonable opportunity over the next 30 days to resolve the Dispute on an individual basis.
How does an arbitration start?	Mailing a notice	If the parties do not reach an agreement to resolve the Dispute within 30 days after notice of the Dispute is received, the complaining party may commence a lawsuit or an arbitration, subject to the terms of this Arbitration Clause. To start an arbitration, the complaining party picks the administrator and follows the administrator's rules. If one party begins or threatens a lawsuit, the other party can demand arbitration. This demand can be made in court papers. It can be made if a party begins a lawsuit on an individual basis and then tries to pursue a class action. Once an arbitration demand is made, no lawsuit can be brought and any existing lawsuit must stop.
Will any hearing be held nearby?	Yes	The Arbitrator may decide that an in-person hearing is unnecessary and that he or she can resolve a Dispute based on written filings and/or a conference call. However, any in-person arbitration hearing must be held at a place reasonably convenient to you.
What about appeals?	Very limited	Appeal rights under the FAA are very limited. The Arbitrator's award will be final and binding. Any appropriate court may enter judgment upon the arbitrator's award.
<b>Arbitration Fees and Awards.</b>		
Who bears arbitration fees?	Usually, we do.	We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees and ask us to pay.
When will we cover your legal fees and costs?	If you win	If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Arbitration Clause. The Arbitrator shall not limit his or her award of these amounts because your Dispute is for a small amount.
Will you ever owe us for arbitration or attorneys' fees?	Only for bad faith	The Arbitrator can require you to pay our fees if (and only if): (1) the Arbitrator finds that you have acted in bad faith (as measured by the standards set forth in Federal Rule of Civil Procedure 11(b)); and (2) this power does not make this Arbitration Clause invalid.
Can an award be explained?	Yes	A party may request details from the Arbitrator, within 14 days of the ruling. Upon such request, the Arbitrator will explain the ruling in writing.

<b>FACTS</b>	<b>WHAT DOES METABANK DO WITH YOUR PERSONAL INFORMATION?</b>
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<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include: <ul style="list-style-type: none"> <li>• Social Security number and Income</li> <li>• Account balances and Transaction history</li> <li>• Credit history and Assets</li> </ul> When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons MetaBank chooses to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does MetaBank share?	Can you limit this sharing?
For our everyday business purposes – such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
For our marketing purposes - to offer our products and services to you	Yes	No
For joint marketing with other financial companies	Yes	No
For our affiliates' everyday business purposes- Information about your transactions and experiences	No	We do not share
For our affiliates' everyday business purposes- Information about your creditworthiness	No	We do not share
For our affiliates to market to you	No	We do not share
For nonaffiliates to market to you	No	We do not share

<b>Questions?</b>	Go to <a href="http://www.metabank.com">www.metabank.com</a> .
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# Refund Advance Loan Application

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APPLICANT: XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXX

**Representations.** By signing below, you hereby certify:

1. **Definitions and Loan Decision.** You are requesting and applying to MetaBank ("we", "us" and "our") to underwrite you for the no interest Refund Advance Loan. We have estimated that the amount of your expected refund is \$ 999999999. Subject to a minimum loan amount of \$500 and a maximum loan amount of \$2500, MetaBank may approve this Refund Advance Loan application ("Application") in the amount of \$500 or \$ 99999999 (25% of your expected tax refund at no cost to you). MetaBank may also decline your Application. If we approve your loan request, then we will advise you by text or email (as previously selected) of your exact Refund Advance Loan amount.

2. **Loan Proceeds.** If approved, you will receive your loan proceeds via

<input type="checkbox"/>	New Prepaid Debit Card (obtained in your Tax Preparer's office).
<input checked="" type="checkbox"/>	Card Envelope Number: XXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/>	Paper Check.

3. **Optional Refund Advance Loan.** You acknowledge that the Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that *YOU WILL NOT INCUR INTEREST CHARGES FOR THIS NO INTEREST REFUND ADVANCE LOAN*.

4. **Third Party Fees.** You may pay fees to other parties for other products that you choose, including (a) fees to your tax preparer for tax preparation and filing, (b) fees for a Refund Transfer (if you choose one), or (c) fees for other third-party services such as fees to your prepaid debit card provider under your cardholder agreement.

5. **Free Filing Options.** Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free tax filing software. For more information visit <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.

6. **Authorization to Verify Information and Obtain Credit Reports.** You understand and agree that you are authorizing us to obtain credit reports and related information about you from one or more commercial or consumer credit reporting agencies and to verify any information you provide us in connection with your application including, but not limited to, your employment and income. We reserve the right to conduct such verification through third parties. You agree we may contact third parties without further notice to you to verify any such information. We may use your credit reports to authenticate your identity, to make credit decisions, and for other related purposes. You authorize us to obtain your credit reports (at our discretion), including (i) each time you request a loan, (ii) during the processing or closing of a loan to you, or (iii) at various times during the term of your loan in connection with the servicing, monitoring, collection or enforcement of the loan.

7. **Sharing Information, US Department of Treasury Offset, No Setoff of Past Due Debt.** You authorize and consent to our sharing your nonpublic personal information including without limitation your tax return information among your tax preparer and if applicable, the bank holding the deposit account receiving your federal and/or state tax refunds to the extent necessary to underwrite, administer, service and process your loan. You acknowledge that you have instructed your tax preparer to share information regarding your tax return with us. You authorize us to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your application for the Refund Advance Loan, and to disclose the information you have provided in the Application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you or the Joint Filer to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You acknowledge that by applying for the Refund Advance Loan, you have not authorized us to deduct any amounts necessary to repay any past-due debt from your refund.

8. **Repayment and Refund Processing.** You agree that your federal (and state, if applicable and allowable under state law) tax refund(s) may be used to repay the Refund Advance Loan. You may consult the IRS Web site ([www.irs.gov](http://www.irs.gov)) or the applicable tax authority for information about tax refund processing.

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### Who we are

<b>Who is providing this notice?</b>	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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### What we do

<b>How does MetaBank protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings.
<b>How does MetaBank collect my personal information?</b>	We collect your personal information, for example when you <ul style="list-style-type: none"> <li>• Open an account or Apply for a loan</li> <li>• Make deposits or withdrawals from your account or Provide account information</li> <li>• Make a wire transfer</li> </ul> We also may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only <ul style="list-style-type: none"> <li>• Sharing for affiliates' everyday business purposes – information about your creditworthiness</li> <li>• Affiliates from using your information to market to you</li> <li>• Sharing for nonaffiliates to market to you</li> </ul> State law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

### Definitions

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with our affiliates.</i></li> </ul>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with nonaffiliates so they can market to you.</i></li> </ul>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none"> <li>• <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i></li> </ul>

### Other important information

#### Special Notice for State Residents

Residents of California or Vermont: We will not share with nonaffiliates except for our own marketing purposes, our everyday business purposes, or with your consent.

Residents of Nevada: We are providing this notice pursuant to Nevada law.

# Refund Advance Loan Agreement (No Cost)

**CONTACT INFORMATION:**

Creditor Name: MetaBank®  
 Customer Service Address: 5501 S. Broadband Lane, Sioux Falls, SD 57108  
 Customer Service Website: [www.taxpayerinfo.com](http://www.taxpayerinfo.com)  
 Customer Service Phone Number: (800)-967-4934.

1. **Definitions.** The word "Loan Agreement" means this Refund Advance Loan Agreement, which incorporates by reference all of the provisions in the MetaBank® Refund Advance Loan Disclosure, Application, and **Waiver of Right to Trial by Jury and Arbitration Agreement**. The words "borrower" "you," and "your," mean the borrower signing below. The words "MetaBank," "we," "us," and "our" mean MetaBank®, member FDIC, a federal savings association, regulated by the Office of the Comptroller of Currency, and headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108. The words "Refund Deposit Bank" mean the financial institution holding the deposit account into which you direct your federal and if applicable state tax refund(s) to be deposited ("Refund Deposit Account").
2. **Your Expected 2018 Tax Refund(s).** You acknowledge and agree that your tax preparer has prepared your 2018 tax return, and that you have delivered to your tax preparer true and accurate financial information regarding your taxable income and tax situation for 2018. You understand that purchase of a Refund Transfer is not required for you to apply for, or be approved for, a Refund Advance Loan. Choices made pursuant to a Refund Transfer agreement will not change or affect the terms of your Refund Advance Loan. You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.
3. **Status of Application; Approval and Funding of Loan.** The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to the disbursement option you chose during your tax preparation—(i) prepaid debit card, or (ii) a check issued in your tax preparer's office.
4. **Promise to Pay, Interest, and Security.** If state law does not permit repayment of the Refund Advance Loan from the state tax refund or you do not receive a state refund, then the loan shall be repaid solely from your federal tax refund. If state law allows repayment of the loan from the state tax refund and the amount of the first tax refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of the subsequent tax refund. Therefore, you promise to pay the outstanding balance or the amount of your first tax refund, whichever is less, on the earlier of (i) the day you receive your 2018 state tax refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2018 federal tax refund, or (iii) April 30, 2019. If (i) you will receive more than one tax refund, (ii) the first tax refund you receive is insufficient to pay your loan in full, and (iii) state law permits repayment from your state tax refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second tax refund or April 30, 2019. **No interest accrues on the outstanding principal balance. We charge \$0.00 in fees, charges or points in connection with the loan.** However, you may pay fees for other products that you choose, including fees to your tax preparer for your tax preparation and filing, fees for a Refund Transfer (if you choose to purchase one), or fees for other third-party services. You grant us a security interest in your 2018 Tax Refunds (as defined below) if applicable and permitted by state law.
5. **Refund Deposit Account, and Repayment from Refunds.** You represent and warrant to us that you have or will authorize and direct the Refund Deposit Account Bank to electronically transfer funds from the Refund Deposit Account (i) to us in a sufficient amount automatically on the date(s) you receive your 2018 federal tax refund (and state tax refund, if applicable and permitted by state law), in one, or if applicable and permitted by state law, more than one transfer to pay the Refund Advance Loan, and (ii) to disburse any remaining 2018 Tax Refunds (as defined below) balance after the loan is repaid (and after any other payments you have authorized have been made) to you according to the disbursement option you selected. Your Refund Advance Loan will be repaid solely from your 2018 federal and, if applicable and permitted by state law, state tax refunds ("2018 Tax Refunds"). *If your 2018 Tax Refunds are insufficient to pay the loan in full after applying such refund amount(s) to the outstanding balance of the loan, you are not obligated to repay any difference.* Repayment of this Refund Advance Loan solely from your 2018 Tax Refunds thereby reduces the amount you can expect to receive from such refunds.
6. **Right to Rescind, Prepayment, and Default.** You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds, or thereafter, you prepay at any time before the date your 2018 Tax Refunds are received. To rescind by returning the loan proceeds or prepay, call (800) 967-4934 to make such arrangements. You will be in default if you break any promise in this Loan Agreement. We may at any time and in our sole discretion delay enforcing or choose not to enforce any of our rights or remedies under

this Loan Agreement or under applicable law without losing any of those or any other rights or remedies. Even if we do not enforce our rights or remedies at any one time, we may enforce them at a later date.

7. **Severability, Third-Party Claims, Governing Law and Assignment.** You agree that if any part of this Loan Agreement is declared invalid, the rest of the Loan Agreement remains valid. Except as required by applicable law, we will not be responsible for any claim you may have against any third party that provides you with goods or services in connection with this Loan Agreement. You agree this Loan Agreement, if funded, becomes the final agreement between the parties, and that any change to this Loan Agreement must be in writing, and signed by both parties. This Loan Agreement is made pursuant to federal law, including the Federal Arbitration Act as set forth in the **Waiver of Right to Trial by Jury and Arbitration Agreement.** To the extent federal law does not preempt state law, then this Loan Agreement will be governed by and construed in accordance with the laws of South Dakota. We may assign or transfer this Loan Agreement or any of our rights to a third party.

**DO NOT SIGN THIS LOAN AGREEMENT UNTIL YOU READ ALL OF THE TERMS. REVIEW EACH OF THE FREQUENTLY ASKED QUESTIONS ABOVE. CALL (800) 967-4934 IF YOU STILL HAVE QUESTIONS ABOUT THIS LOAN. YOU ACKNOWLEDGE AND AGREE THAT YOU ARE RECEIVING A LOAN, AND THAT THE MONEY YOU ARE RECEIVING FROM THIS LOAN IS NOT YOUR TAX REFUND. YOU FURTHER ACKNOWLEDGE THAT RECEIVING A LOAN FROM US HAS NO EFFECT ON THE TIMING FOR RECEIVING YOUR TAX REFUND. THAT IS, YOU WILL NOT RECEIVE YOUR TAX REFUND "FASTER" OR "QUICKER" BY OBTAINING A LOAN FROM US. IF YOUR APPLICATION IS DENIED, YOU WILL STILL RECEIVE YOUR TAX REFUND IN THE MANNER YOU CHOSE DURING TAX PREPARATION. NOTE THAT ANY FEES YOU PAID TO YOUR TAX PREPARER FOR YOUR TAX PREPARATION WILL NOT BE REFUNDED.**

Borrower's Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Borrower's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**NOTE:** If a joint tax return is being filed, the Joint Filer must sign the Spouse Agreement on the following page.

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### Who we are

<b>Who is providing this notice?</b>	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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### What we do

<b>How does MetaBank protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings.
<b>How does MetaBank collect my personal information?</b>	We collect your personal information, for example when you <ul style="list-style-type: none"> <li>• Open an account or Apply for a loan</li> <li>• Make deposits or withdrawals from your account or Provide account information</li> <li>• Make a wire transfer</li> </ul> We also may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only <ul style="list-style-type: none"> <li>• Sharing for affiliates' everyday business purposes - information about your creditworthiness</li> <li>• Affiliates from using your information to market to you</li> <li>• Sharing for nonaffiliates to market to you</li> </ul> State law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

### Definitions

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with our affiliates.</i></li> </ul>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with nonaffiliates so they can market to you.</i></li> </ul>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none"> <li>• <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i></li> </ul>

### Other important information

#### Special Notice for State Residents

Residents of California or Vermont: We will not share with nonaffiliates except for our own marketing purposes, our everyday business purposes, or with your consent.

Residents of Nevada: We are providing this notice pursuant to Nevada law.

change or affect the terms of your Refund Advance Loan. **You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.**

3. **Status of Application: Approval and Funding of Loan.** The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to the disbursement option you chose during your tax preparation-(i) prepaid debit card, or (ii) a check issued in your tax preparer's office.
4. **Promise to Pay, Interest, Estimates and Security.** You promise to pay us the principal amount of loan advance to you, plus simple interest calculated on the outstanding principal balance as set forth herein. We earn interest at the daily rate of 0.09863% on the outstanding principal balance, beginning on the date that the loan proceeds are disbursed to you, and continuing thereafter for 45 calendar days. If state law does not permit repayment of the Refund Advance Loan from the state tax refund or you do not receive a state refund, then the Refund Advance Loan shall be repaid solely from your federal tax refund. If state law allows repayment of the Refund Advance Loan from the state tax refund and the amount of the first tax refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of the subsequent tax refund. Therefore, you promise to pay the outstanding balance or the amount of your first tax refund, whichever is less, on the earlier of (i) the day you receive your 2018 state tax refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2018 federal tax refund, or (iii) April 30, 2019. If (i) you will receive more than one tax refund, (ii) the first tax refund you receive is insufficient to pay your loan in full, and (iii) state law permits repayment from your state tax refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second tax refund or April 30, 2019. Early payment and partial payments may decrease the amount of interest you owe. Late Payments may increase the amount of interest you owe; however, the interest earned hereunder will cease to accrue after 45 days. If a partial payment is received, such payment will be applied first to unpaid interest, then to principal. We have made our estimated "Amount Financed" disclosure in good faith based upon the amount we believe you will receive in loan proceeds. In addition, we estimate that U.S. Department of Treasury or State Taxing Authority will disburse your 2018 tax refund within 24 days of electronically filing. Therefore, we have made the estimated "Annual Percentage Rate, Finance Charge, Total of Payments and Payment Schedule" disclosures assuming in good faith that we will receive payment for the total principal and interest owing within 24 days of electronically filing. You grant us a security interest in your 2018 Tax Refunds (as defined below) if applicable and permitted by state law.
5. **Refund Deposit Account, and Repayment from Refunds.** You represent and warrant to us that you have or will authorize and direct the Refund Deposit Account Bank to electronically transfer funds from the Refund Deposit Account (i) to us in a sufficient amount automatically on the date(s) you receive your 2018 federal tax refund (and state tax refund, if applicable and permitted by state law), in one, or if applicable and permitted by state law, more than one transfer to pay the Refund Advance Loan, and (ii) to disburse any remaining 2018 Tax Refunds (as defined below) balance after the loan is repaid (and after any other payments you have authorized have been made) to you according to the disbursement option you selected. Your Refund Advance Loan will be repaid solely from your 2018 federal and, if applicable and permitted by state law, state tax refunds ("2018 Tax Refunds"). *If your 2018 Tax Refunds are insufficient to pay the loan in full after applying such refund amount(s) to the outstanding balance of the loan, you are not obligated to repay any difference.* Repayment of this Refund Advance Loan solely from your 2018 Tax Refunds thereby reduces the amount you can expect to receive from such refunds.
6. **Right to Rescind, Prepayment, and Default.** You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds. If you rescind, then you must return the Refund Advance Loan proceeds, and we will rebate and refund to your account any interest we have earned. To rescind or prepay, call (800) 967-4934 to make such arrangements. Thereafter, you may prepay this loan in full or in part and will not incur an addition charge or fee. You will be in default if you break any promise in this Loan Agreement. We may at any time and in our sole discretion delay enforcing or choose not to enforce any of our rights or remedies under this Loan Agreement or under applicable law without losing any of those or any other rights or remedies. Even if we do not enforce our rights or remedies at any one time, we may enforce them at a later date.
7. **Severability, Third-Party Claims, Governing Law and Assignment.** You agree that if any part of this Loan Agreement is declared invalid, the rest of the Loan Agreement remains valid. Except as required by applicable law, we will not be responsible for any claim you may have against any third party that provides you with goods or services in connection with this Loan Agreement. You agree this Loan Agreement, if funded, becomes the final agreement between the parties, and that any change to this Loan Agreement must be in writing, and signed by both parties. This Loan Agreement is made pursuant to federal law, including the Federal Arbitration Act as set forth in the **Waiver of Right to Trial by Jury and Arbitration Agreement.** To the extent federal law does not preempt state law, then this Loan Agreement will be governed by and construed in accordance with the laws of South Dakota. We may assign or transfer this Loan Agreement or any of our rights to a third party.

# Refund Advance Loan Agreement (No Cost)

**CONTACT INFORMATION:**

Creditor Name: MetaBank®  
 Customer Service Address: 5501 S. Broadband Lane, Sioux Falls, SD 57108  
 Customer Service Website: www.taxpayerinfo.com  
 Customer Service Phone Number: (800)-967-4934 .

If you do not qualify for an interest-bearing Refund Advance Loan, then by signing below, and meeting our underwriting criteria, we may fund this "no cost" Refund Advance Loan Agreement subject to the terms set forth herein.

1. **Definitions**. The word "Loan Agreement" means this Refund Advance Loan Agreement, which incorporates by reference all of the provisions in the MetaBank® Refund Advance Loan Disclosure, Application, and **Waiver of Right to Trial by Jury and Arbitration Agreement**. The words "borrower" "you," and "your," mean the borrower signing below. The words "MetaBank," "we," "us," and "our" mean MetaBank®, member FDIC, a federal savings association, regulated by the Office of the Comptroller of Currency, and headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108. The words "Refund Deposit Bank" mean the financial institution holding the deposit account into which you direct your federal and if applicable state tax refund(s) to be deposited ("Refund Deposit Account").
2. **Your Expected 2018 Tax Refund(s)**. You acknowledge and agree that your tax preparer has prepared your 2018 tax return, and that you have delivered to your tax preparer true and accurate financial information regarding your taxable income and tax situation for 2018. You understand that purchase of a Refund Transfer is not required for you to apply for, or be approved for, a Refund Advance Loan. Choices made pursuant to a Refund Transfer Agreement will not change or affect the terms of your Refund Advance Loan. You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.
3. **Status of Application: Approval and Funding of Loan**. The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to the disbursement option you chose during your tax preparation-(i) prepaid debit card, or (ii) a check issued in your tax preparer's office.
4. **Promise to Pay, Interest, and Security**. If state law does not permit repayment of the Refund Advance Loan from the state tax refund or you do not receive a state refund, then the loan shall be repaid solely from your federal tax refund. If state law allows repayment of the loan from the state tax refund and the amount of the first tax refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of the subsequent tax refund. Therefore, you promise to pay the outstanding balance or the amount of your first tax refund, whichever is less, on the earlier of (i) the day you receive your 2018 state tax refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2018 federal tax refund, or (iii) April 30, 2019. If (i) you will receive more than one tax refund, (ii) the first tax refund you receive is insufficient to pay your loan in full, and (iii) state law permits repayment from your state tax refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second tax refund or April 30, 2019. **No interest accrues on the outstanding principal balance. We charge \$0.00 in fees, charges or points in connection with the loan.** However, you may pay fees for other products that you choose, including fees to your tax preparer for your tax preparation and filing, fees for a Refund Transfer (if you choose to purchase one), or fees for other third-party services. You grant us a security interest in your 2018 Tax Refunds (as defined below) if applicable and permitted by state law.
5. **Refund Deposit Account, and Repayment from Refunds**. You represent and warrant to us that you have or will authorize and direct the Refund Deposit Account Bank to electronically transfer funds from the Refund Deposit Account (i) to us in a sufficient amount automatically on the date(s) you receive your 2018 federal tax refund (and state tax refund, if applicable and permitted by state law), in one, or if applicable and permitted by state law, more than one transfer to pay the Refund Advance Loan, and (ii) to disburse any remaining 2018 Tax Refunds (as defined below) balance after the loan is repaid (and after any other payments you have authorized have been made) to you according to the disbursement option you selected. Your Refund Advance Loan will be repaid solely from your 2018 federal and, if applicable and permitted by state law, state tax refunds ("2018 Tax Refunds"). *If your 2018 Tax Refunds are insufficient to pay the loan in full after applying such refund amount(s) to the outstanding balance of the loan, you are not obligated to repay any difference.* Repayment of this Refund Advance Loan solely from your 2018 Tax Refunds thereby reduces the amount you can expect to receive from such refunds.
6. **Right to Rescind, Prepayment, and Default**. You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds, or thereafter, you prepay at any time before the date your 2018 Tax Refunds are received. To rescind by returning the loan proceeds or prepay, call (800) 967-4934 to make such arrangements. You will be in default if you break any promise in this Loan Agreement. We

**PATHWARD, N.A., REFUND DISBURSEMENT SERVICE DISCLOSURES**  
**PLEASE READ THIS IMPORTANT INFORMATION BEFORE SIGNING THE APPLICATION**

If you are owed a federal tax refund, you have the right to choose how you will receive the refund. There are several options available to you. Some options are free. The Tax Refund Disbursement Service Option is not a free option, and the fees are outlined below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. The IRS can send your refund either by check mailed directly to you by U.S. Mail, or by direct deposit to your bank/credit union account. Options available to you to receive your refund directly from the IRS include:

Filing Method	Disbursement	Estimated Availability Of Funds *	Tax Preparation Fees
Paper Return	IRS Issued Check	Could take 5 weeks or more	You Pay Preparer Directly
Paper Return	IRS Direct Deposit	Could take 4 weeks or more	You Pay Preparer Directly
E-File	IRS Issued Check	Within 28 days	You Pay Preparer Directly
E-File	IRS Direct Deposit	Within 21 days	You Pay Preparer Directly

\*The estimates shown above are from the IRS and do not include any additional time that may be required for your bank to make the funds available to you after the refund is deposited to your account, or for IRS mail delivery. Taxpayers who claim the Earned Income Tax Credit or the Additional Child Tax Credit may experience a refund hold.

**You may also file your state tax return and obtain your refund directly from the State taxing authority for free.**

**You can file your federal or state tax return electronically and obtain your refund through the Refund Disbursement Service provided by Pathward, National Association (hereinafter referred to as "we," "us," and "our") for a fee.** If you choose to receive your refund through our Refund Disbursement Service (the "Disbursement Service" or "Service"), your tax refund will be sent by the government to a temporary special purpose deposit account with us, from which we will send you the refund amount after we have made all deductions authorized by you. The table below contains information about the Service:

Filing Method	Disbursement Options Available	IRS Estimated Availability Of Funds	Tax Preparation Fees and other Authorized Disbursements
E-File	Check, Direct Deposit*, Prepaid Card**	Within 21 days	Paid from Refund Proceeds

\*Please allow additional time for direct deposit processing at your bank.

\*\*Check with your Tax Preparer for availability.

**Fees related to the Service:** If you decide to use our Service, fees vary based upon the disbursement option you select. These options and fees are set out in the chart below. A 1st refund disbursement fee is charged if you receive just one tax refund (whether federal or state). Additional disbursement fees are charged for all deposits received after the 1<sup>st</sup> Refund. If you use our Service, the disbursement fees charged will be deducted from the tax refund proceeds you receive and can reduce the amount you can expect from your tax refund.

Disbursement Options and Costs (Fees vary)	Disbursement Fees
<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00
<b>Paper Check.</b> By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00
<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Rejected disbursements will be disbursed via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized debit will cover such fees as tax preparation, document preparation, and electronic filing fees.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00

You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.

**Other important information:**

- No one can guarantee whether, when or in what amount a tax refund will be issued. Neither the IRS nor state revenue departments guarantees a specific date that a tax refund will be received by mail or deposited to a bank account, whether or not you use this Service.
- The use of our Service will not provide a speedier payment of your refund than you can obtain for yourself through electronic filing and requesting the direct deposit to your own bank or credit union account.
- If you are receiving a refund, note that decreasing your tax withholdings in a future year could increase your net pay amount (take-home pay). Consult with tax advisor for tax planning advice.
- For other low-cost deposit accounts and prepaid cards offered by Pathward, N.A., visit: [www.myfastermoney.com](http://www.myfastermoney.com)
- Once your tax return is filed, you may visit <https://www.irs.gov/> and click on 'Get Your Refund Status' to learn information about the processing of your refund.

## REFUND DISBURSEMENT SERVICE APPLICATION AND AGREEMENT

- 1. Parties.** In this Refund Disbursement Service Application ("Application"), as well as the attached Refund Disbursement Agreement ("Agreement" or collectively the "Application and Agreement"), the terms "you" and "your" mean the person signing as the "Applicant" (or, if a joint return is being filed, both "Primary Applicant" and "Joint Applicant"). The terms "Pathward" "we," "us," and "our" mean Pathward, National Association.
- 2. REFUND DISBURSEMENT SERVICE.** You authorize us (i) to set up a "TEMPORARY SPECIAL PURPOSE DEPOSIT BANK ACCOUNT" (the "Account") for you to receive a direct deposit of your tax refund(s) as well as any and all funds sent to us for disbursement from the Internal Revenue Service ("IRS") and/or state taxing authorities ("Tax Refund(s)"); (ii) to hold the Tax Refund(s) proceeds temporarily in escrow in the Account for the disbursements authorized herein; and (iii) to disburse all fees and charges, including but not limited to any Refund Disbursement Fees and tax preparation fees, and other authorized amounts (the "Refund Disbursement Service" or "Service").
- 3. DEPOSITS AND AUTHORIZED DISTRIBUTIONS FROM ACCOUNT.** You agree the Account will be set up to receive the electronic direct deposit of your federal and/or state Tax Refund(s). You authorize us to distribute first from the Account all authorized deductions itemized below (including fees owing to us) and amounts owing to third parties, with the remaining balance of your Tax Refund(s), if any, to be distributed to you as directed herein. Furthermore, we will hold your Tax Refund(s) in this Account solely for your benefit and only until your Tax Refund(s) have been fully disbursed, and thereafter we will terminate and close the account. You cannot make any deposits into the Account other than your Tax Refunds. You cannot make any withdrawals from this Account except as authorized herein or take any other action with respect to the Account. The Account is non-interest bearing so you will receive no interest on funds (your Tax Refund proceeds) held in the Account.
- 4. RECEIPT AND APPLICATION OF TAX REFUND(S).** You authorize your Tax Preparer (as defined below) to direct the IRS (and state taxing authority, if applicable) to disburse your Tax Refund(s) for the 2024 tax year electronically to the Account by direct deposit. You authorize Tax Preparer to submit this Application to us on your behalf. You appoint us as your agent for all purposes necessary to carrying out the Service. You acknowledge that your refund may be delayed if you have claimed the Earned Income Tax Credit or the Additional Child Tax Credit, and it may be delayed or returned to the IRS if fraud or identity theft is suspected.
- 5. DISBURSEMENT OPTIONS.** After disbursing the authorized deductions itemized below (including remitting fees and loan payments, if any, owing to us) and amounts owing to third parties, the remaining balance of your Tax Refund(s) will be disbursed to you via prepaid card, paper check, or direct deposit, as you direct. Please review the Disbursement Options listed above carefully as the fees associated with Tax Refund(s) disbursements vary depending on the option you select. You may select the option in which you wish to receive the proceeds, if any, owing to you. If information we receive from you or your representative relating to your chosen disbursement option, such as address or bank account information, is inaccurate or incorrect, you will be responsible for any loss as a consequence of any check or funds transfer made using such erroneous information. In addition, if any transfer is rejected by your financial institution, or if a transfer cannot be accomplished for any other reason, then we will deliver the proceeds owing to you by paper check, and the applicable disbursement fees for "Paper Check" will apply.
- 6. USE AND DISCLOSURE TAX RETURN INFORMATION.** You authorize us to use your 2024 tax return and refund information to offer the Services. You authorize us to share your 2024 tax return and refund information with (i) your Tax Preparer, (ii) any applicable service bureau, transmitter, and third parties involved in the Service, and/or (iii) others (including governmental entities) as necessary for the Service and to detect or report suspicious or fraudulent tax returns and/or possible fraudulent activity, as permitted by law. You authorize us to provide your Tax Preparer and any applicable service bureau and/or transmitter information regarding the Account and to perform any actions they deem necessary to verify the accuracy of information contained in this Agreement. You agree we may submit inquiries to the IRS and or state taxing authorities to check on the status of your Tax Refund(s). You may not revoke any of the foregoing authorizations except as permitted by applicable law. You may authorize us to share information with certain of our affiliates and non-affiliates by your separate agreement. **For further information about our privacy policies, see the Privacy Policies at the end of this Agreement.**
- 7. ACKNOWLEDGEMENT REGARDING TAX PREPARER.** You acknowledge you are receiving and submitting your Application and Agreement to an independent third party authorized to prepare your tax returns (your "Tax Preparer"). You have the right to complete and submit your own tax return(s) to the IRS (or state taxing authority) without the use of this Service or without the use of a Tax Preparer. If you elect to use the Service, only returns transmitted to us by a Tax Preparer acceptable to us will be eligible for the Service. Your Tax Preparer is solely responsible for preparing and/or filing your tax returns, and you affirm that you have chosen the Tax Preparer for your own reasons and/or convenience, without our recommendation or endorsement. We will not verify the Tax Preparer's returns for accuracy, compliance, completeness or filing errors. You agree that your Tax Preparer (i) is fully authorized to act as your agent for all purposes necessary to effect the purpose of this Agreement, (ii) has so acted as your agent in connection with the completion and transmission of this Agreement to us, (iii) is acting as your agent to arrange and/or accept delivery of your Paper Check(s) or Prepaid Card as selected by you under this Application and Agreement, if any. You authorize us to rely upon information communicated on your behalf by the Tax Preparer. You absolve and will not hold us liable if your Tax Preparer (i) negligently or intentionally fails to give us accurate information about you, (ii) makes a mistake in the preparing of your tax return(s) or makes any other error or omission in submitting the same for filing, or (iii) fails to deliver a Paper Check or Prepaid Card to you. You also agree that if we are legally required to give you any specific notices or disclosures, we may deliver such information to your Tax Preparer as your agent.
- 8. QUESTIONS AND CONCERNs.** If you have a question regarding the Account or Service, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 888-782-0860, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108 ("Notice Address"). Please include your name and account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

**9. MISCELLANEOUS.** No one can, and we do not, guarantee the amount of your Tax Refund(s), if any, or the date on which any such amount may be received. Furthermore, you understand that your requests made in the Application and Agreement may be denied for any reason. By signing this Application and Agreement, you agree that we may assign, sell, or transfer all or part of our rights arising under this Agreement, in whole or in part, to a third party or to an affiliate. You may not assign your rights and responsibilities under this Agreement. You agree that any document completed and/or signed by you that is sent to us by facsimile or electronic means will be valid and binding as the original of the document in question. This Agreement shall be governed by the laws of the State of South Dakota and applicable federal laws; except that the **Arbitration Provision** and **Jury Trial Waiver Provision** set forth below shall be governed solely by federal law. The provisions of this Agreement, including but not limited to the Arbitration Provision, shall survive the termination or assignment of this Agreement and/or the completion of the transactions contemplated herein, including the disbursement to you of your net Tax Refund proceeds and/or the filing for protection of the bankruptcy courts by any party to this Agreement. Except as set forth in the Arbitration Provision, if any provision of this Application and Agreement is deemed invalid or prohibited by applicable law, such provision shall be ineffective to the extent of such invalidity or prohibition; but the remainder of such provisions or the remaining provisions of this Agreement will remain enforceable. Any headings or captions are intended solely for convenience or reference purposes and shall not constitute part of this Agreement.

**10. LIABILITY RELEASE AND DAMAGE LIMITATION.** By signing this Application and Agreement, you agree that we are not responsible to reimburse you for any payment or disbursement which is made by us in accordance with this Agreement, and you hereby release us from any such liability for having made such payment or disbursement. You agree that we are not liable or responsible to you or joint recipients of your Tax Refund(s), for (i) a taxing authority's failure to make a Tax Refund payment or disburse a Tax Refund in a complete or timely fashion, (ii) a taxing authority's allowance of an off-set against your Tax Refund(s), or paying your Tax Refund(s) to an improper taxpayer or account, or (iii) a Tax Preparer's acts, errors or omission of in (a) preparing and/or filing your return, (b) handling or delivering of any check or Prepaid Card as required herein, or (c) complying with its duties under this Agreement. Subject to the foregoing, we will not be liable to you under the Agreement or Service, except for our own and unilateral failure to exercise ordinary care in carrying out the Service and except for violations of law where you are granted a private right of action by the controlling law. We shall not be in violation of the obligation of "ordinary care" by a mistake in fact or judgment based upon our honesty-in-fact reasoned belief and conduct. You further agree that clerical error, inadvertence or oversight, absent proven willful intent, will not be oppression, fraud or malice or a wrongful, intentional or grossly negligent act, error or omission. If we are found to have breached this Agreement or otherwise acted negligently with respect to the Service, you will be entitled to recover your direct losses and damages; but in no event will you be entitled to recover from us any indirect, consequential, punitive, reliance, exemplary or special damages, including but not limited to attorney fees or court costs, even if the same damage(s) were reasonably foreseeable or we had been advised in advance by you of same. We will not be liable for physical or legal circumstances beyond our control (such as fire, flood, intervening conduct of others, etc.), or for delay that results if the contemplated disbursements to you are delayed because of defect or interruption of any system associated with the transfer.

**DO NOT SIGN THIS AGREEMENT UNTIL YOU READ ALL OF THE TERMS (INCLUDING THE ARBITRATION PROVISION) AND THE APPLICATION FOLLOWING THE AGREEMENT. THE SERVICE IS COMPLETELY OPTIONAL, NOT REQUIRED IN ORDER TO FILE YOUR TAXES OR RECEIVE A TAX REFUND, AND PROVIDED IN EXCHANGE FOR YOU PAYING A FEE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THE APPLICATION AND AGREEMENT.**

**11. ARBITRATION PROVISION.** By signing this Application and Agreement, you agree to this Arbitration Provision, which will have a substantial impact on how legal claims among you, us and certain related parties are resolved. In arbitration, a neutral third-party Arbitrator resolves Disputes in a private informal hearing, **without a judge or a jury**. Pre-hearing fact finding is limited. Appeals are limited.

**Right to Opt Out.** If you do not want this Arbitration Provision to apply, send a written (not electronic) notice to our Notice Address within 60 calendar days after your first disbursement. Include your name, address and Social Security Number and state that you opt out of the Arbitration Provision. These procedures must be followed to opt out. Opting out will not affect any other provisions of this Agreement.

**The Arbitration Provision governs you, us and "Related Parties":** (1) our parents, subsidiaries, affiliates, and their successors and assigns; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or entity that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.

**"Disputes"** broadly includes all claims, disputes or controversies, whether past, present or future, which arise from or relate to your Application, this Agreement, the Service or the relationships resulting therefrom, including claims based on constitution, statute, regulation, ordinance, contracts, torts, negligence, fraud or other intentional wrongs and equity. It includes data breach claims and claims related to the validity in general of this Agreement. However, disputes about the validity, coverage or scope of this Arbitration Provision or any part thereof are for a court (not an Arbitrator) to decide. Moreover, small claims court actions by you, us or a Related Party are not subject to arbitration, unless they are transferred, removed or appealed to a different court.

**Administration**. Arbitrations are conducted by, and under the applicable rules of, either the American Arbitration Association ("AAA"), 120 Broadway, 21st Floor, New York, NY 10271, [www.adr.org](http://www.adr.org); JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, [www.jamsadr.com](http://www.jamsadr.com); or any other administrator agreed to by the parties. If none of these options is available, a court with jurisdiction will pick the administrator or arbitrator, who must abide by the terms of this Arbitration Provision. The Arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree. The AAA and JAMS Rules explain how to start an arbitration.

**Election.** If a party asserts a Dispute in court and the other party elects arbitration, the Dispute shall be arbitrated. Even if all parties have opted to litigate a Dispute in court, you, we or a Related Party may elect arbitration with respect to any Dispute made by a new party or any Dispute later asserted by a party in that lawsuit or in any related or unrelated lawsuit (including a Dispute initially asserted on an individual basis but modified to be asserted on a class, representative, or multi-party basis), without waiving any rights under this

Arbitration Provision.

**Class Action Waiver.** If a Dispute is arbitrated, no party will have the right: (a) to participate in a class action, private attorney general action or other representative action in court or in arbitration, either as a class representative or class member; or (b) to join or consolidate Disputes with Disputes of any other persons or entities. No Arbitrator shall have authority to conduct any arbitration in violation of this provision or to issue any relief that applies to any person or entity other than you, us and/or Related Parties individually.

**Governing Law.** The Federal Arbitration Act ("FAA") governs this Arbitration Provision. The Arbitrator must follow applicable substantive law, consistent with the FAA, and honor statutes of limitation and privilege rights. The arbitrator may award any damages or other relief that would apply under applicable law to an individual action brought in court, including, without limitation, punitive damages (governed by Constitutional standards employed by courts) and injunctive, equitable and declaratory relief (but only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim). In the event of any conflict or inconsistency between this Arbitration Provision and the administrator's rules or the Agreement, this Arbitration Provision will govern.

**Costs, Hearing, Award.** We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Arbitration Provision. Any in-person arbitration hearing will be held at a place reasonably convenient to you. The Arbitrator's award will be final and binding, except for any appeal rights under the FAA. Any court with jurisdiction may enter judgment upon the Arbitrator's award. No arbitration award involving the parties will have any preclusive effect as to issues or claims in any dispute involving anyone who is not a party to the arbitration, nor will an arbitration award in prior disputes involving other parties have preclusive effect in an arbitration between the parties to the Agreement.

**Severability:** If any portion of this Arbitration Provision is held to be invalid or unenforceable, the remaining portions shall nevertheless remain in force, subject to two exceptions: (1) If a determination is made that the Class Action Waiver is unenforceable, and that determination is not reversed on appeal, then the Arbitration Provision shall be void in its entirety; and (2) if a determination is made that a public injunctive relief claim may proceed notwithstanding the Class Action Waiver, and that determination is not reversed on appeal, then the public injunctive relief claim will be decided by a court, any individual claims will be arbitrated, and the parties will ask the court to stay the public injunctive relief claim until the other claims have been finally concluded.

**12. JURY TRIAL WAIVER. TO THE EXTENT PERMITTED BY LAW, IF A DISPUTE IS NOT ARBITRATED, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF COURT LITIGATION ARISING OUT OR RELATED TO THIS APPLICATION AND AGREEMENT.**

For questions complaints and concerns, (888) 782-0860.

## REFUND DISBURSEMENT SERVICE APPLICATION

In accordance with the attached Refund Disbursement Service Agreement and as indicated in this Application, upon receipt of your federal and/or state refund(s), you authorize Pathward to disburse your refund(s) as indicated below:

### DISBURSEMENT METHOD FOR REFUND AMOUNTS TO YOU

Disbursement Selection – Please check one box on left to indicate your selection.		Refund Disbursement Fees	
<input checked="" type="checkbox"/>	<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit:	\$20.00
	Card Envelope Number: <u>XXXXXXXXXXXXXXXX</u>	Other Deposits:	\$14.00
<input checked="" type="checkbox"/>	<b>Paper Check.</b> Refund Disbursement Fees apply. By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or mail it to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit:	\$20.00
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Refund Disbursement Fees apply. If disbursement is rejected for any reason such as incorrect account information provided by you, we will disburse via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized ACH debit will cover such fees as tax preparation, document preparation, and electronic filing fees.  You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.	1 <sup>st</sup> Deposit:	\$20.00
	Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u>	Other deposits:	\$14.00
	Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		

### Estimated Itemization of Deductions and Refund Amount Paid to You

#### Expected Refund Amount\*

\$ 99999999

#### Authorized Fees and Payments Disbursed from Refund

(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) +(1c)]	\$ <u>9999999</u>
a. Tax Preparation Fees	\$ <u>9999999</u>
b. E-File Fees	\$ <u>9999999</u>
c. Other Tax Office Payment	\$ <u>9999999</u>
(2) Service Bureau Fee paid to <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	\$ <u>9999999</u>
(3) Transmitter Fee paid to	\$ <u>9999999</u>
(4) Disbursement Fee(s) <sup>†</sup> paid to Pathward	\$ <u>9999999</u>
(5) Audit Fee paid to	\$ <u>                </u>
(6) Other Authorized Deductions	\$ <u>                </u>

Estimated Total Deductions\*\* [(1)+(2)+(3)+(4)+(5)+(6)]

-\$ 9999999

Estimated Refund Amount Paid to You<sup>††</sup>

\$ 99999999

- \* **Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS and/or state taxing authority by your Tax Preparer.
- † **Disbursement Fee(s)** include the applicable fees in connection with your selected disbursement option. This amount may be higher if you receive a second deposit, and we only anticipated one deposit (in which case the fees for a second disbursement in connection with your disbursement selection will apply).
- \*\* **Estimated Total Deductions** are a good-faith estimate of associated fees and payments to be disbursed from your Tax Refund. All deductions will be paid upon commencement of disbursement services.
- †† **Estimated Refund Amount Paid to You** equals the **Expected Refund Amount** less the **Estimated Total Deductions** and may be made in multiple disbursements. The amount paid to you may be higher or lower if the refund amounts from the IRS or state taxing authorities differ from the **Expected Refund Amount**. PLEASE NOTE IF YOU RECEIVED A REFUND ADVANCE LOAN FROM US DURING A PRIOR YEAR AND ANY SUCH LOAN(S) WAS NOT REPAYED IN FULL, THEN WE MAY OFFSET SUCH OUTSTANDING AMOUNTS USING YOUR 2024 TAX REFUND(S), UNLESS PROHIBITED BY APPLICABLE LAW.

**CERTIFICATIONS:**

By signing this Application, you, the Primary Applicant (and Joint Applicant if applicable), hereby certify:

1. The information you have provided is true and accurate.
2. You are at least eighteen (18) years old (or older as required by applicable state law), and have presented to Tax Preparer one of the following valid forms of Picture ID: Driver's License, BMV/DMV State ID, Military ID, Passport, Resident Alien ID, or other Government-Issued Picture ID.
3. **You understand that the Refund Disbursement Service is (i) an optional product offered in exchange for payment of a fee, (ii) not a loan or an extension of credit, (iii) not required in order to file your taxes or receive a Tax Refund.**
4. You received a completed copy of this Application and Agreement, and you have carefully read and considered all of the provisions of this Application and Agreement.
5. You agree that the "Expected Refund Amount," "Authorized Fees and Payments Disbursed from Refund," "Estimated Total Deductions," and "Estimate Refund Amount Paid to You" are good-faith estimates based upon the amount of your tax return filings.
6. You authorize that we make each disbursement specified on the "Authorized Fees and Payments Disbursed from Refund" prior to disbursing the remaining proceeds to you.
7. You have selected the disbursement option above to receive the remaining proceeds from your Tax Refund(s), if any.
8. You have authorized your Tax Preparer to submit this Application on your behalf.
9. You have read, understand, and agree to all of the terms of this Application and Agreement, including the **ARBITRATION PROVISION AND JURY TRIAL WAIVER**.
10. You understand and agree to be bound by the terms of the Refund Disbursement Service Agreement.

X \_\_\_\_\_  
Primary Applicant Signature

Date \_\_\_\_\_

X \_\_\_\_\_  
Joint Applicant Signature

Date \_\_\_\_\_

(Joint Applicant signature required if filing joint return.)

**USA PATRIOT ACT DISCLOSURE: IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT:** In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Application and Agreement.

For questions, complaints and concerns, call toll free at (888) 782-0860.

**FACTS****WHAT DO PATHWARD FINANCIAL, INC. AND PATHWARD, NATIONAL ASSOCIATION DO WITH YOUR PERSONAL INFORMATION?**

<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include:  Social Security number and income Account balances and transaction history Credit history and assets When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Pathward Financial, Inc. and Pathward, National Association choose to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does Pathward share?	Can you limit this sharing?
<b>For our everyday business purposes—</b> such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
<b>For our marketing purposes—</b> to offer our products and services to you	Yes	No
<b>For joint marketing with other financial companies</b>	Yes	No
<b>For our affiliates' everyday business purposes—</b> information about your transactions and experiences	No	We do not share
<b>For our affiliates' everyday business purposes—</b> information about your creditworthiness	No	We do not share
<b>For our affiliates to market to you</b>	No	We do not share
<b>For nonaffiliates to market to you</b>	No	We do not share

**Questions?**Call 833-898-0023 or go to [www.pathwardprivacypolicy.com](http://www.pathwardprivacypolicy.com)

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<b>Who we are</b>	
<b>Who is providing this notice?</b>	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
<b>What we do</b>	
<b>How does Pathward protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. We also maintain other physical, electronic and procedural safeguards to protect this information and we limit access to information to those employees for whom access is appropriate
<b>How does Pathward collect my personal information?</b>	We collect your personal information, for example, when you Open an account or apply for a loan Make deposits or withdrawals from your account or provide account information Make a wire transfer We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only Sharing for affiliates' everyday business purposes—information about your creditworthiness  Affiliates from using your information to market to you Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.
<b>Definitions</b>	
<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with nonaffiliates so they can market to you.</i>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i>
<b>Other important information</b>	
<b>For California and Vermont Residents:</b> We will not share personal information we collect about you with affiliated and nonaffiliated third parties, except as permitted by law, including, for example, for our own marketing purposes, our everyday business purposes, or with your consent.	
<b>For Vermont Residents:</b> We will not share your credit information or information about your creditworthiness, transactions, or experience, other than as permitted by Vermont law, unless you authorize us to make those disclosures.	
<b>For Nevada Residents:</b> We are providing you this notice under state law. You may be placed on our internal Do Not Call List by contacting the Privacy Department and requesting an Opt Out of Marketing. If you would like more information about our telemarketing practices and the Nevada Law, you may contact us at Pathward, N.A., Attn: Privacy Department, 5501 S. Broadband Lane, Sioux Falls, South Dakota 57108, and phone number: 833-898-0023. For more information on this law, you may contact Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington Ave., Suite 3900, Las Vegas, NV 89101; phone number: 702.486.3132; email: aginfo@ag.nv.gov.	

**PATHWARD, N.A., REFUND DISBURSEMENT SERVICE DISCLOSURES  
PLEASE READ THIS IMPORTANT INFORMATION BEFORE SIGNING THE APPLICATION**

If you are owed a federal tax refund, you have the right to choose how you will receive the refund. There are several options available to you. Some options are free. The Tax Refund Disbursement Service Option is not a free option, and the fees are outlined below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. The IRS can send your refund either by check mailed directly to you by U.S. Mail, or by direct deposit to your bank/credit union account. Options available to you to receive your refund directly from the IRS include:

Filing Method	Disbursement	Estimated Availability Of Funds *	Tax Preparation Fees
Paper Return	IRS Issued Check	Could take 5 weeks or more	You Pay Preparer Directly
Paper Return	IRS Direct Deposit	Could take 4 weeks or more	You Pay Preparer Directly
E-File	IRS Issued Check	Within 28 days	You Pay Preparer Directly
E-File	IRS Direct Deposit	Within 21 days	You Pay Preparer Directly

\*The estimates shown above are from the IRS and do not include any additional time that may be required for your bank to make the funds available to you after the refund is deposited to your account, or for IRS mail delivery. Taxpayers who claim the Earned Income Tax Credit or the Additional Child Tax Credit may experience a refund hold.

**You may also file your state tax return and obtain your refund directly from the State taxing authority for free.**

**You can file your federal or state tax return electronically and obtain your refund through the Refund Disbursement Service provided by Pathward, National Association (hereinafter referred to as "we," "us," and "our") for a fee.** If you choose to receive your refund through our Refund Disbursement Service (the "Disbursement Service" or "Service"), your tax refund will be sent by the government to a temporary special purpose deposit account with us, from which we will send you the refund amount after we have made all deductions authorized by you. The table below contains information about the Service:

Filing Method	Disbursement Options Available	IRS Estimated Availability Of Funds	Tax Preparation Fees and other Authorized Disbursements
E-File	Check, Direct Deposit*, Prepaid Card**	Within 21 days	Paid from Refund Proceeds

\*Please allow additional time for direct deposit processing at your bank.

\*\*Check with your Tax Preparer for availability.

**Fees related to the Service:** If you decide to use our Service, fees vary based upon the disbursement option you select. These options and fees are set out in the chart below. A 1st refund disbursement fee is charged if you receive just one tax refund (whether federal or state). Additional disbursement fees are charged for all deposits received after the 1<sup>st</sup> Refund. If you use our Service, the disbursement fees charged will be deducted from the tax refund proceeds you receive and can reduce the amount you can expect from your tax refund.

Disbursement Options and Costs (Fees vary)	Disbursement Fees
<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. No in-network ATM fees when receiving Refund Advance Loan disbursement on card. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00
<b>Paper Check.</b> By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00
<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Rejected disbursements will be disbursed via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized debit will cover such fees as tax preparation, document preparation, and electronic filing fees.	1 <sup>st</sup> Deposit: \$20.00  Other Deposits: \$14.00
You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.	

**Other important information:**

- No one can guarantee whether, when or in what amount a tax refund will be issued. Neither the IRS nor state revenue departments guarantees a specific date that a tax refund will be received by mail or deposited to a bank account, whether or not you use this Service.
- The use of our Service will not provide a speedier payment of your refund than you can obtain for yourself through electronic filing and requesting the direct deposit to your own bank or credit union account.
- If you are receiving a refund, note that decreasing your tax withholdings in a future year could increase your net pay amount (take-home pay). Consult with tax advisor for tax planning advice.
- For other low-cost deposit accounts and prepaid cards offered by Pathward, N.A., visit: [www.myfastermoney.com](http://www.myfastermoney.com)
- Once your tax return is filed, you may visit <https://www.irs.gov/> and click on 'Get Your Refund Status' to learn information about the processing of your refund.

## REFUND DISBURSEMENT SERVICE APPLICATION AND AGREEMENT

1. **Parties.** In this Refund Disbursement Service Application ("Application"), as well as the attached Refund Disbursement Agreement ("Agreement" or collectively the "Application and Agreement"), the terms "you" and "your" mean the person signing as the "Applicant" (or, if a joint return is being filed, both "Primary Applicant" and "Joint Applicant"). The terms "Pathward" "we," "us," and "our" mean Pathward, National Association.
2. **REFUND DISBURSEMENT SERVICE.** You authorize us (i) to set up a "TEMPORARY SPECIAL PURPOSE DEPOSIT BANK ACCOUNT" (the "Account") for you to receive a direct deposit of your tax refund(s) as well as any and all funds sent to us for disbursement from the Internal Revenue Service ("IRS") and/or state taxing authorities ("Tax Refund(s)"); (ii) to hold the Tax Refund(s) proceeds temporarily in escrow in the Account for the disbursements authorized herein; and (iii) to disburse all fees and charges, including but not limited to any Refund Disbursement Fees and tax preparation fees, and other authorized amounts (the "Refund Disbursement Service" or "Service").
3. **DEPOSITS AND AUTHORIZED DISTRIBUTIONS FROM ACCOUNT.** You agree the Account will be set up to receive the electronic direct deposit of your federal and/or state Tax Refund(s). You authorize us to distribute first from the Account all authorized deductions itemized below (including fees owing to us) and amounts owing to third parties, with the remaining balance of your Tax Refund(s), if any, to be distributed to you as directed herein. Furthermore, we will hold your Tax Refund(s) in this Account solely for your benefit and only until your Tax Refund(s) have been fully disbursed, and thereafter we will terminate and close the account. You cannot make any deposits into the Account other than your Tax Refunds. You cannot make any withdrawals from this Account except as authorized herein or take any other action with respect to the Account. The Account is non-interest bearing so you will receive no interest on funds (your Tax Refund proceeds) held in the Account.
4. **RECEIPT AND APPLICATION OF TAX REFUND(S).** You authorize your Tax Preparer (as defined below) to direct the IRS (and state taxing authority, if applicable) to disburse your Tax Refund(s) for the 2024 tax year electronically to the Account by direct deposit. You authorize Tax Preparer to submit this Application to us on your behalf. You appoint us as your agent for all purposes necessary to carrying out the Service. You acknowledge that your refund may be delayed if you have claimed the Earned Income Tax Credit or the Additional Child Tax Credit, and it may be delayed or returned to the IRS if fraud or identity theft is suspected.
5. **DISBURSEMENT OPTIONS.** After disbursing the authorized deductions itemized below (including remitting fees and loan payments, if any, owing to us) and amounts owing to third parties, the remaining balance of your Tax Refund(s) will be disbursed to you via prepaid card, paper check, or direct deposit, as you direct. Please review the Disbursement Options listed above carefully as the fees associated with Tax Refund(s) disbursements vary depending on the option you select. You may select the option in which you wish to receive the proceeds, if any, owing to you. If information we receive from you or your representative relating to your chosen disbursement option, such as address or bank account information, is inaccurate or incorrect, you will be responsible for any loss as a consequence of any check or funds transfer made using such erroneous information. In addition, if any transfer is rejected by your financial institution, or if a transfer cannot be accomplished for any other reason, then we will deliver the proceeds owing to you by paper check, and the applicable disbursement fees for "Paper Check" will apply.
6. **USE AND DISCLOSURE TAX RETURN INFORMATION.** You authorize us to use your 2024 tax return and refund information to offer the Services. You authorize us to share your 2024 tax return and refund information with (i) your Tax Preparer, (ii) any applicable service bureau, transmitter, and third parties involved in the Service, and/or (iii) others (including governmental entities) as necessary for the Service and to detect or report suspicious or fraudulent tax returns and/or possible fraudulent activity, as permitted by law. You authorize us to provide your Tax Preparer and any applicable service bureau and/or transmitter information regarding the Account and to perform any actions they deem necessary to verify the accuracy of information contained in this Agreement. You agree we may submit inquiries to the IRS and or state taxing authorities to check on the status of your Tax Refund(s). You may not revoke any of the foregoing authorizations except as permitted by applicable law. You may authorize us to share information with certain of our affiliates and non-affiliates by your separate agreement. **For further information about our privacy policies, see the Privacy Policies at the end of this Agreement.**
7. **ACKNOWLEDGEMENT REGARDING TAX PREPARER.** You acknowledge you are receiving and submitting your Application and Agreement to an independent third party authorized to prepare your tax returns (your "Tax Preparer"). You have the right to complete and submit your own tax return(s) to the IRS (or state taxing authority) without the use of this Service or without the use of a Tax Preparer. If you elect to use the Service, only returns transmitted to us by a Tax Preparer acceptable to us will be eligible for the Service. Your Tax Preparer is solely responsible for preparing and/or filing your tax returns, and you affirm that you have chosen the Tax Preparer for your own reasons and/or convenience, without our recommendation or endorsement. We will not verify the Tax Preparer's returns for accuracy, compliance, completeness or filing errors. You agree that your Tax Preparer (i) is fully authorized to act as your agent for all purposes necessary to effect the purpose of this Agreement, (ii) has so acted as your agent in connection with the completion and transmission of this Agreement to us, (iii) is acting as your agent to arrange and/or accept delivery of your Paper Check(s) or Prepaid Card as selected by you under this Application and Agreement, if any. You authorize us to rely upon information communicated on your behalf by the Tax Preparer. You absolve and will not hold us liable if your Tax Preparer (i) negligently or intentionally fails to give us accurate information about you, (ii) makes a mistake in the preparing of your tax return(s) or makes any other error or omission in submitting the same for filing, or (iii) fails to deliver a Paper Check or Prepaid Card to you. You also agree that if we are legally required to give you any specific notices or disclosures, we may deliver such information to your Tax Preparer as your agent.
8. **QUESTIONS AND CONCERNs.** If you have a question regarding the Account or Service, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 888-782-0860, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108 ("Notice Address"). Please include your name and account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

9. **MISCELLANEOUS.** No one can, and we do not, guarantee the amount of your Tax Refund(s), if any, or the date on which any such amount may be received. Furthermore, you understand that your requests made in the Application and Agreement may be denied for any reason. By signing this Application and Agreement, you agree that we may assign, sell, or transfer all or part of our rights arising under this Agreement, in whole or in part, to a third party or to an affiliate. You may not assign your rights and responsibilities under this Agreement. You agree that any document completed and/or signed by you that is sent to us by facsimile or electronic means will be valid and binding as the original of the document in question. This Agreement shall be governed by the laws of the State of South Dakota and applicable federal laws; except that the **Arbitration Provision** and **Jury Trial Waiver Provision** set forth below shall be governed solely by federal law. The provisions of this Agreement, including but not limited to the Arbitration Provision, shall survive the termination or assignment of this Agreement and/or the completion of the transactions contemplated herein, including the disbursement to you of your net Tax Refund proceeds and/or the filing for protection of the bankruptcy courts by any party to this Agreement. Except as set forth in the Arbitration Provision, if any provision of this Application and Agreement is deemed invalid or prohibited by applicable law, such provision shall be ineffective to the extent of such invalidity or prohibition; but the remainder of such provisions or the remaining provisions of this Agreement will remain enforceable. Any headings or captions are intended solely for convenience or reference purposes and shall not constitute part of this Agreement.

10. **LIABILITY RELEASE AND DAMAGE LIMITATION.** By signing this Application and Agreement, you agree that we are not responsible to reimburse you for any payment or disbursement which is made by us in accordance with this Agreement, and you hereby release us from any such liability for having made such payment or disbursement. You agree that we are not liable or responsible to you or joint recipients of your Tax Refund(s), for (i) a taxing authority's failure to make a Tax Refund payment or disburse a Tax Refund in a complete or timely fashion, (ii) a taxing authority's allowance of an off-set against your Tax Refund(s), or paying your Tax Refund(s) to an improper taxpayer or account, or (iii) a Tax Preparer's acts, errors or omission of in (a) preparing and/or filing your return, (b) handling or delivering of any check or Prepaid Card as required herein, or (c) complying with its duties under this Agreement. Subject to the foregoing, we will not be liable to you under the Agreement or Service, except for our own and unilateral failure to exercise ordinary care in carrying out the Service and except for violations of law where you are granted a private right of action by the controlling law. We shall not be in violation of the obligation of "ordinary care" by a mistake in fact or judgment based upon our honesty-in-fact reasoned belief and conduct. You further agree that clerical error, inadvertence or oversight, absent proven willful intent, will not be oppression, fraud or malice or a wrongful, intentional or grossly negligent act, error or omission. If we are found to have breached this Agreement or otherwise acted negligently with respect to the Service, you will be entitled to recover your direct losses and damages; but in no event will you be entitled to recover from us any indirect, consequential, punitive, reliance, exemplary or special damages, including but not limited to attorney fees or court costs, even if the same damage(s) were reasonably foreseeable or we had been advised in advance by you of same. We will not be liable for physical or legal circumstances beyond our control (such as fire, flood, intervening conduct of others, etc.), or for delay that results if the contemplated disbursements to you are delayed because of defect or interruption of any system associated with the transfer.

**DO NOT SIGN THIS AGREEMENT UNTIL YOU READ ALL OF THE TERMS (INCLUDING THE ARBITRATION PROVISION) AND THE APPLICATION FOLLOWING THE AGREEMENT. THE SERVICE IS COMPLETELY OPTIONAL, NOT REQUIRED IN ORDER TO FILE YOUR TAXES OR RECEIVE A TAX REFUND, AND PROVIDED IN EXCHANGE FOR YOU PAYING A FEE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THE APPLICATION AND AGREEMENT.**

11. **ARBITRATION PROVISION.** By signing this Application and Agreement, you agree to this Arbitration Provision, which will have a substantial impact on how legal claims among you, us and certain related parties are resolved. In arbitration, a neutral third-party Arbitrator resolves Disputes in a private informal hearing, **without a judge or a jury**. Pre-hearing fact finding is limited. Appeals are limited.

**THIS ARBITRATION PROVISION AND THE JURY TRIAL WAIVER SET FORTH BELOW DO NOT APPLY IF, AS OF THE DATE OF THIS AGREEMENT, YOU ARE A MEMBER OF THE ARMED FORCES OR A DEPENDENT OF SUCH MEMBER COVERED BY THE FEDERAL MILITARY LENDING ACT.**

**Right to Opt Out.** If you do not want this Arbitration Provision to apply, send a written (not electronic) notice to our Notice Address within 60 calendar days after your first disbursement. Include your name, address and Social Security Number and state that you opt out of the Arbitration Provision. These procedures must be followed to opt out. Opting out will not affect any other provisions of this Agreement.

**The Arbitration Provision governs you, us and "Related Parties":** (1) our parents, subsidiaries, affiliates, and their successors and assigns; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or entity that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.

**"Disputes"** broadly includes all claims, disputes or controversies, whether past, present or future, which arise from or relate to your Application, this Agreement, the Service or the relationships resulting therefrom, including claims based on constitution, statute, regulation, ordinance, contracts, torts, negligence, fraud or other intentional wrongs and equity. It includes data breach claims and claims related to the validity in general of this Agreement. However, disputes about the validity, coverage or scope of this Arbitration Provision or any part thereof are for a court (not an Arbitrator) to decide. Moreover, small claims court actions by you, us or a Related Party are not subject to arbitration, unless they are transferred, removed or appealed to a different court.

**Administration** . Arbitrations are conducted by, and under the applicable rules of, either the American Arbitration Association ("AAA"), 120 Broadway, 21st Floor, New York, NY 10271, [www.adr.org](http://www.adr.org); JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, [www.jamsadr.com](http://www.jamsadr.com); or any other administrator agreed to by the parties. If none of these options is available, a court with jurisdiction will pick the administrator or arbitrator, who must abide by the terms of this Arbitration Provision. The Arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree. The AAA and JAMS Rules explain how to start an arbitration.

**Election.** If a party asserts a Dispute in court and the other party elects arbitration, the Dispute shall be arbitrated. Even if all parties have opted to litigate a Dispute in court, you, we or a Related Party may elect arbitration with respect to any Dispute made by a new party or any Dispute later asserted by a party in that lawsuit or in any related or unrelated lawsuit (including a Dispute initially asserted on an individual basis but modified to be asserted on a class, representative, or multi-party basis), without waiving any rights under this Arbitration Provision.

**Class Action Waiver.** If a Dispute is arbitrated, no party will have the right: (a) to participate in a class action, private attorney general action or other representative action in court or in arbitration, either as a class representative or class member; or (b) to join or consolidate Disputes with Disputes of any other persons or entities. No Arbitrator shall have authority to conduct any arbitration in violation of this provision or to issue any relief that applies to any person or entity other than you, us and/or Related Parties individually.

**Governing Law.** The Federal Arbitration Act ("FAA") governs this Arbitration Provision. The Arbitrator must follow applicable substantive law, consistent with the FAA, and honor statutes of limitation and privilege rights. The arbitrator may award any damages or other relief that would apply under applicable law to an individual action brought in court, including, without limitation, punitive damages (governed by Constitutional standards employed by courts) and injunctive, equitable and declaratory relief (but only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim). In the event of any conflict or inconsistency between this Arbitration Provision and the administrator's rules or the Agreement, this Arbitration Provision will govern.

**Costs, Hearing, Award.** We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Arbitration Provision. Any in-person arbitration hearing will be held at a place reasonably convenient to you. The Arbitrator's award will be final and binding, except for any appeal rights under the FAA. Any court with jurisdiction may enter judgment upon the Arbitrator's award. No arbitration award involving the parties will have any preclusive effect as to issues or claims in any dispute involving anyone who is not a party to the arbitration, nor will an arbitration award in prior disputes involving other parties have preclusive effect in an arbitration between the parties to the Agreement.

**Severability:** If any portion of this Arbitration Provision is held to be invalid or unenforceable, the remaining portions shall nevertheless remain in force, subject to two exceptions: (1) If a determination is made that the Class Action Waiver is unenforceable, and that determination is not reversed on appeal, then the Arbitration Provision shall be void in its entirety; and (2) if a determination is made that a public injunctive relief claim may proceed notwithstanding the Class Action Waiver, and that determination is not reversed on appeal, then the public injunctive relief claim will be decided by a court, any individual claims will be arbitrated, and the parties will ask the court to stay the public injunctive relief claim until the other claims have been finally concluded.

**12. JURY TRIAL WAIVER. TO THE EXTENT PERMITTED BY LAW, IF A DISPUTE IS NOT ARBITRATED, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF COURT LITIGATION ARISING OUT OR OF RELATED TO THIS APPLICATION AND AGREEMENT.**

For questions complaints and concerns, (888) 782-0860.

## REFUND DISBURSEMENT SERVICE APPLICATION

In accordance with the attached Refund Disbursement Service Agreement and as indicated in this Application, upon receipt of your federal and/or state refund(s), you authorize Pathward to disburse your refund(s) as indicated below:

### **DISBURSEMENT METHOD FOR REFUND AMOUNTS TO YOU**

<b>Disbursement Selection – Please check one box on left to indicate your selection.</b>		<b>Refund Disbursement Fees</b>
<input checked="" type="checkbox"/>	<b>New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer).</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. No in-network ATM fees when receiving Refund Advance Loan disbursement on card. No monthly fees for the first 30 days after issuance. Card will be issued to Primary Applicant in the case of a joint return. See Cardholder Agreement for complete details, including all other fees, related to use of the prepaid card.	1st Deposit: \$20.00  Other Deposits: \$14.00
<input checked="" type="checkbox"/>	<b>Paper Check.</b> Refund Disbursement Fees apply. No fees for Refund Advance Loan disbursements. By selecting the paper check option, you authorize and direct us to issue a check payable to you and deliver it to your Tax Preparer or mail it to your address. If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.	1st Deposit: \$20.00  Other Deposits: \$14.00
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit) to existing bank account or other prepaid card.</b> Refund Disbursement Fees apply. If disbursement is rejected for any reason such as incorrect account information provided by you, we will disburse via paper check and the paper check fees will apply.  By selecting the option for an ACH credit (direct deposit) to an existing bank account, you authorize Pathward as of the date you sign this Agreement (defined below) to initiate a one-time ACH debit from the personal bank account designated in this Agreement if (i) your federal and state refund proceeds are not sufficient to cover the amount of fees and charges for products or services set forth in this Agreement or your refund proceeds are delayed, and (ii) your Tax Preparer (defined below) has not opted out of this option or has not opted you, specifically, out of this option. This authorized ACH debit will cover such fees as tax preparation, document preparation, and electronic filing fees.  You may also cancel this one-time ACH debit by notifying Pathward at least three (3) business days prior to the date that your account is scheduled to be debited, which will be set forth in an email sent to you no less than three (3) business days prior to the debit occurring. You may cancel the one-time ACH debit by writing to us at: 5501 S. Broadband Lane, Sioux Falls, SD 57108. If you have questions or concerns, please contact Pathward at 888-782-0860.  Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	1st Deposit: \$20.00  Other Deposits: \$14.00

### **Estimated Itemization of Deductions (excluding Refund Advance Loan Payment, if Applicable) and Refund Amount Paid to You**

#### **Expected Refund Amount\***

\$ 99999999

#### **Authorized Fees and Payments Disbursed from Refund**

(1) <i>Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) +(1c)]</i>	\$ <u>9999999</u>
a. <i>Tax Preparation Fees</i>	\$ <u>9999999</u>
b. <i>E-File Fees</i>	\$ <u>9999999</u>
c. <i>Other Tax Office Payment</i>	\$ <u>9999999</u>
(2) <i>Service Bureau Fee paid to XXXXXXXXXXXXXXXXXXXXXXXXX</i>	\$ <u>9999999</u>
(3) <i>Transmitter Fee paid to</i>	\$ <u>9999999</u>
(4) <i>Disbursement Fee(s)<sup>†</sup> paid to Pathward</i>	\$ <u>9999999</u>
(5) <i>Audit Fee paid to</i>	\$ <u>                </u>
(6) <i>Other Authorized Deductions</i>	\$ <u>                </u>

**Estimated Total Deductions\*\* [(1)+(2)+(3)+(4)+(5)+(6)]**

-\$ 9999999

**Estimated Refund Amount Paid to You<sup>††</sup>**

\$ 99999999

- \* **Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS and/or state taxing authority by your Tax Preparer.
- † **Disbursement Fee(s)** include the applicable fees in connection with your selected disbursement option. This amount may be higher if you receive a second deposit, and we only anticipated one deposit (in which case the fees for a second disbursement in connection with your disbursement selection will apply).
- \*\* **Estimated Total Deductions** are a good-faith estimate of associated fees and payments to be disbursed from your Tax Refund, but do not include the loan payment to Pathward for any approved Refund Advance Loan. All deductions, including any Refund Advance Loan payment, will be paid upon commencement of disbursement services.
- †† **Estimated Refund Amount Paid to You** equals the **Expected Refund Amount** less the **Estimated Total Deductions** and may be made in multiple disbursements. The amount paid to you may be higher or lower if the refund amounts from the IRS or state taxing authorities differ from the **Expected Refund Amount**. PLEASE NOTE IF YOU ARE APPROVED FOR A REFUND ADVANCE LOAN, THEN THE AMOUNT PAID TO YOU WILL BE REDUCED BY THE LOAN PAYMENT DUE AND OWING TO PATHWARD. PLEASE ALSO NOTE IF YOU RECEIVED A REFUND ADVANCE LOAN FROM US DURING A PRIOR YEAR AND ANY SUCH LOAN(S) WAS NOT REPAYED IN FULL, THEN WE MAY OFFSET SUCH OUTSTANDING AMOUNTS USING YOUR 2024 TAX REFUND(S), UNLESS PROHIBITED BY APPLICABLE LAW.

#### CERTIFICATIONS:

By signing this Application, you, the Primary Applicant (and Joint Applicant if applicable), hereby certify:

1. The information you have provided is true and accurate.
2. You are at least eighteen (18) years old (or older as required by applicable state law), and have presented to Tax Preparer one of the following valid forms of Picture ID: Driver's License, BMV/DMV State ID, Military ID, Passport, Resident Alien ID, or other Government-Issued Picture ID.
3. **You understand that the Refund Disbursement Service is (i) an optional product offered in exchange for payment of a fee, (ii) not a loan or an extension of credit, (iii) not required in order to file your taxes or receive a Tax Refund, and (iv) not required to apply for a Refund Advance Loan.**
4. You received a completed copy of this Application and Agreement, and you have carefully read and considered all of the provisions of this Application and Agreement.
5. You agree that the "Expected Refund Amount," "Authorized Fees and Payments Disbursed from Refund," "Estimated Total Deductions," and "Estimate Refund Amount Paid to You" are good-faith estimates based upon the amount of your tax return filings, but do NOT include the loan payment to Pathward for any approved Refund Advance Loan. Therefore, if you are approved for a Refund Advance Loan, then the estimated amount paid to you will be reduced by the loan payment due and owing to Pathward.
6. You authorize that we make each disbursement specified on the "Authorized Fees and Payments Disbursed from Refund" prior to disbursing the remaining proceeds to you. If you are approved for a Refund Advance Loan, you authorize that we disburse payment of the loan prior to disbursing the remaining proceeds to you.
7. You have selected the disbursement option above to receive the remaining proceeds from your Tax Refund(s), if any.
8. You have authorized your Tax Preparer to submit this Application on your behalf.
9. You have read, understand, and agree to all of the terms of this Application and Agreement, including the **ARBITRATION PROVISION AND JURY TRIAL WAIVER, unless you are a covered borrower under the federal Military Lending Act.**
10. You understand and agree to be bound by the terms of the Refund Disbursement Service Agreement.

x \_\_\_\_\_  
Primary Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

x \_\_\_\_\_  
Joint Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

(Joint Applicant signature required if filing joint return.)

**USA PATRIOT ACT DISCLOSURE: IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT: In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Application and Agreement.**

For questions, complaints and concerns, call toll free at (888) 782-0860.

**FACTS****WHAT DO PATHWARD FINANCIAL, INC. AND PATHWARD, NATIONAL ASSOCIATION DO WITH YOUR PERSONAL INFORMATION?**

<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include:  Social Security number and income Account balances and transaction history Credit history and assets When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Pathward Financial, Inc. and Pathward, National Association choose to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does Pathward share?	Can you limit this sharing?
<b>For our everyday business purposes—</b> such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
<b>For our marketing purposes—</b> to offer our products and services to you	Yes	No
<b>For joint marketing with other financial companies</b>	Yes	No
<b>For our affiliates' everyday business purposes—</b> Information about your transactions and experiences	No	We do not share
<b>For our affiliates' everyday business purposes—</b> Information about your creditworthiness	No	We do not share
<b>For our affiliates to market to you</b>	No	We do not share
<b>For nonaffiliates to market to you</b>	No	We do not share

**Questions?**Call 833-898-0023 or go to [www.pathwardprivacypolicy.com](http://www.pathwardprivacypolicy.com)

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**Who we are**

<b>Who is providing this notice?</b>	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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**What we do**

<b>How does Pathward protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. We also maintain other physical, electronic and procedural safeguards to protect this information and we limit access to information to those employees for whom access is appropriate
<b>How does Pathward collect my personal information?</b>	We collect your personal information, for example, when you Open an account or apply for a loan Make deposits or withdrawals from your account or provide account information Make a wire transfer We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only Sharing for affiliates' everyday business purposes—information about your creditworthiness  Affiliates from using your information to market to you Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.

**Definitions**

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with nonaffiliates so they can market to you.</i>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i>

**Other important information**

**For California and Vermont Residents:** We will not share personal information we collect about you with affiliated and nonaffiliated third parties, except as permitted by law, including, for example, for our own marketing purposes, our everyday business purposes, or with your consent.

**For Vermont Residents:** We will not share your credit information or information about your creditworthiness, transactions, or experience, other than as permitted by Vermont law, unless you authorize us to make those disclosures.

**For Nevada Residents:** We are providing you this notice under state law. You may be placed on our internal Do Not Call List by contacting the Privacy Department and requesting an Opt Out of Marketing. If you would like more information about our telemarketing practices and the Nevada Law, you may contact us at Pathward, N.A., Attn: Privacy Department, 5501 S. Broadband Lane, Sioux Falls, South Dakota 57108, and phone number: 833-898-0023. For more information on this law, you may contact Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington Ave., Suite 3900, Las Vegas, NV 89101; phone number: 702.486.3132; email: aginfo@ag.nv.gov.

## REFUND ADVANCE LOAN DISCLOSURE

**Customer Service Contact Information** (Subject to Change Upon Notice to You):

Pathward, National Association, Attn: Refund Advance, PO Box 91607, Sioux Falls SD 57109 ("Customer Service Address") Customer Service Calls may be made to our Servicer (888) 782-0860 ("Customer Service Number")

Pathward, National Association ("Pathward") offers a Refund Advance Loan for qualified customers starting January 2, 2025. Pathward's Refund Advance Loan is available to qualifying customers in 6 different loan options based upon your expected tax refund, with pricing that includes both no-cost (interest free) options and interest-bearing options. The amount of a Refund Advance Loan may be \$250, \$500, \$1,000, 25% of your expected tax refund, 50% of your expected tax refund, or 75% of your expected refund. Refund Advance Loans arranged for \$250, \$500 or \$1,000 are offered at no cost to you. Refund Advance Loans arranged for 25%, 50% or 75% of your expected tax refund are interest-bearing with an estimated APR of 36%. Unless you request only the \$250, \$500 and \$1,000 no-cost amounts, Pathward will underwrite you for all 6 separate loan amounts (decisioning you for the highest amount) and will notify you of its decision. Pathward cannot make a final decision on your loan application until your Tax Preparer has been provided with the tax forms necessary to prepare your tax return, and your tax return is completed. To be approved for a Refund Advance Loan, you must meet all of our underwriting criteria. Your Refund Advance Loan payment will be deducted from your Tax Refund proceeds and will reduce the amount you can expect to receive from a Tax Refund. Outlined below are the Refund Advance Loans offered to qualified customers:

<b>\$250 Refund Advance Loan</b>	Loan Amount set at \$250	<b>No interest is charged.</b>
<b>\$500 Refund Advance Loan</b>	Loan Amount set at \$500	<b>No interest is charged.</b>
<b>\$1,000 Refund Advance Loan</b>	Loan Amount set at \$1,000	<b>No interest is charged.</b>
<b>Refund Advance Loan set at 25% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 50% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 75% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>

## FREQUENTLY ASKED QUESTIONS (FAQS) ABOUT REFUND ADVANCE LOANS

Is the money received from Pathward the customer's actual tax refund or a loan?	The money you receive from Pathward is a loan and is <u>not</u> your actual tax refund. The Loan is a single advance of funds and not to be used on a long term basis. The loan must be repaid according to the contract terms. You may consult the IRS Web site ( <a href="http://www.irs.gov">www.irs.gov</a> ) or the applicable tax authority for information about tax refund processing.
Who is making and underwriting the loan?	Pathward, N.A., member FDIC, headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108.
What kind of Refund Advance Loans ("Loans") are offered?	We offer no-cost (interest free) Loans and interest-bearing Loans.
What are the amounts of the no-cost (interest free) Loans?	\$250, \$500 or \$1,000. There are no fees, setup costs, transaction costs or interest for the no-cost Loans.
What are the amounts of interest-bearing Loan amounts?	We offer interest-bearing Loan amounts to qualifying customers set at 25% 50% or 75% of your expected refund, with a minimum loan amount of \$1,250 and a maximum loan amount of \$7,000.
How much does the interest-bearing Loan cost?	Our interest-bearing Loans have an estimated Annual Percentage Rate (APR) of 36%. See your contract documents for specific terms and conditions.
Can I apply for <u>only</u> a no cost (interest free) Loan?	Yes. You may apply for <u>only</u> the no-cost Loan of \$250, \$500 or \$1,000. If approved, you will only receive one no-cost Loan.
Can I get both a no-cost (interest free) Loan and an interest-bearing Loan?	No. Qualified customers may receive <u>either</u> a no-cost Loan or an interest-bearing Loan.
How does the application process work if I only want the no-cost (interest free) Loan?	The application will ask if you want to apply only for a no-cost Loan or if you also want to apply for both a no-cost Loan and an interest-bearing Loan. If you want to apply for only the no-cost Loan, then you will sign and submit an application as well as a conditional Refund Advance Loan agreement.
What happens if a Loan request for the no-cost (interest free) Loan is denied?	If you request a no-cost Loan and are denied, then Pathward will send you a letter about its decision.
How does the application process work if I want an interest-bearing Loan?	Customers applying for an interest-bearing Loan will sign and submit an application for the no-cost Loan (available for \$250, \$500 and \$1,000) and the interest-bearing Loan (available for 25%, 50% and 75% of your expected tax refund) and will sign a conditional Loan agreement that contains provisions for both the interest-bearing Loan and the no-cost Loan as we do not know for which Loan or what Loan amount will you qualify at this point. Upon approval, which will be for the highest amount for which you qualify, Pathward will fund either the interest-bearing Loan or the no-cost Loan.
What happens if a Loan request for an interest-bearing Refund Advance Loan is denied?	If you request an interest-bearing Loan and are denied, but you qualify for a no-cost Loan, Pathward will fund the no-cost Loan. If you are not approved for either the interest-bearing Loan or the no-cost Loan, then Pathward will send you a letter about its decision.
When will the Loan be due and how will it be repaid?	If approved, the Loan is due on the earlier of when you receive your federal and/or state Tax Refund(s) or April 30, 2025. The Loan amount will be automatically deducted from the bank account receiving the Tax Refund(s), along with tax preparation fees and other amounts you authorize. If the amount of the first Tax Refund is insufficient to pay your obligations in full, then the outstanding balance owing will be paid upon receipt of any subsequent Tax Refund, if applicable and permitted by state law.
Can I prepay an interest-bearing Loan?	Yes. You can always make prepayments and will <u>never</u> incur an additional charges. Each prepayment you make will be applied first to accumulated interest and then to principal, potentially reducing the amount of interest you will pay. You can call customer service at (888) 782-0860 to request a payoff amount.

Are there any fees and charges, other than interest disclosed as a "finance charges," associated with the Loan?	No. The no-cost Loan and the interest-bearing Loan do not charge additional fees or charges. Fees for other optional products, third-party services, or product features may apply.
What is a "refund transfer"?	Our Refund Disbursement Service is a "refund transfer" product. The Refund Disbursement Service is an optional service in which Pathward establishes a limited-purpose bank account in your name to electronically receive your Tax Refunds from the IRS and state taxing authority. Pathward pays your tax preparation fees and other amounts you authorize from that account, disbursing any remaining Tax Refund amount to you in the manner you chose during tax preparation. <u>You are not required to purchase a refund transfer to apply for or receive a Loan; it is optional.</u> For a description of our low-cost deposit accounts and prepaid access cards, visit: <a href="http://www.myfastermoney.com">www.myfastermoney.com</a> .
If I don't get a refund transfer product, can I still get a loan?	If you applied for a Loan and did not choose the Refund Disbursement Service during tax preparation, Pathward will provide you with a bank account at no cost to receive your Tax Refund(s), take out the Loan repayment amounts owed to Pathward, and disburse any remaining amount to you in the manner you chose during tax preparation. <b>This account is called a Tax Refund Deposit Account.</b>
If I am approved for a Loan, does the cost of my tax return preparation increase?	No. The cost to prepare your tax return does not increase if you are approved for a Loan.
Is a Loan required in order to have my tax return completed and filed?	No. A Loan is <u>optional</u> . You are <u>not</u> required to apply for a Loan to have your tax return completed and filed. The IRS and state taxing authorities can issue Tax Refunds directly to you without your having to incur any additional costs from Pathward.
Does getting a Loan affect how quickly I receive my Tax Refund from the IRS and state taxing authorities?	No. Obtaining a Loan has <u>no</u> effect on when you will receive your Tax Refund(s) from the IRS and state taxing authorities.
If my tax filing status is "married filing jointly," is my spouse personally liable for the Loan?	No. However, any Tax Refund from your jointly filed income tax return(s) is used to repay the Loan.
If I apply for a Loan between January 2, 2025 and the date upon which the IRS begins to accept tax returns, how will I know if Pathward approves my application?	Depending upon underwriting, Pathward may approve your Loan application before the IRS accepts your tax return, or delay making a decision on your application until after the IRS accepts your tax return. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you. If IRS acceptance of your tax return is required before approval, then you will receive a notice that your application is not complete until such acceptance occurs.
If I apply after the IRS begins accepting tax returns, then how will I know if Pathward approves my application?	If you apply after the IRS begins accepting tax returns, then we cannot approve your application until the IRS accepts your tax returns. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you.
How will I get my Loan proceeds?	During the application process, you can select to receive Loan proceeds via a paper check, direct deposited into your personal bank account, or electronically via a prepaid card.
Is there a free way I can electronically file my tax return?	Possibly. Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free software. For more information visit <a href="https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free">https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free</a>
Can I file a tax return electronically and receive my refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product if I have an existing account into which a Tax Refund can be directly deposited?	Yes. If you have an existing deposit account or product into which a Tax Refund can be directly deposited, you can file a tax return electronically and receive your refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product. Obtaining a Loan from Pathward or purchasing a Tax Refund-related product has <u>no</u> effect on the timing of your Tax Refund. No bank products are ever required to file your tax return directly with the IRS or state taxing authorities.
What are my options for receiving my refund from the IRS?	The IRS can send your refund either by check mailed to you through U.S. Mail, by direct deposit to your bank/credit union account, to a prepaid card, or by other methods permitted by law. For estimated availability of funds, see the table above.

**FOR FEDERAL TRUTH IN LENDING PURPOSES, THIS TABLE IS AN "ADVERTISEMENT" SHOWING  
REPRESENTATIVE EXAMPLES OF AVAILABLE CREDIT TERMS FOR PATHWARD REFUND ADVANCE LOANS**

*Please note that your Refund Advance Loan amount depends primarily upon the amount of your expected federal tax refunds. See your loan documents for the estimated amount of your loan.*

EXPECTED REFUND AMOUNT* \$ 99999999	ESTIMATED ANNUAL PERCENTAGE RATE	ESTIMATED FINANCE CHARGE	Amount Financed	Estimated Total of Payments**
Option #1 -- \$250 Refund Advance Loan	0%	\$0.00	\$250	\$250
Option #2 -- \$500 Refund Advance Loan	0%	\$0.00	\$500	\$500
Option #3 -- \$1,000 Refund Advance Loan	0%	\$0.00	\$1,000	\$1,000
Option #4 -- \$ XXXXXXXX Refund Advance Loan (25% of Expected Tax Refund)	36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX
Option #5 -- \$ XXXXXXXX Refund Advance Loan (50% of Expected Tax Refund)	36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX
Option #6 -- \$ XXXXXXXX Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)	36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX

\***Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS by your Tax Preparer.

\*\* **Terms of Repayment - Option #1, Option #2, Option #3, Option #4, Option #5, and Option #6** Refund Advance Loan examples reference a loan with one payment in the amount of the Estimated Total of Payments due on the earlier of the day you receive your 2024 federal (and state, if applicable and permitted by state law) tax refund(s), which we estimate is 31 days from electronic filing; or April 30, 2025.

For **Option #4, Option #5, and Option #6** Refund Advance Loan examples, please note:

- (i) the Finance Charge and Total of Payments will be lower if paid in full earlier than 31 days from electronic filing, and will be greater if paid in full later than 31 days from electronic filing;
- (ii) interest ceases to accrue after 60 days;
- (iii) the minimum loan amount is \$1,250 and the maximum loan amount is \$7,000; and
- (iv) not all **options** will be available for you and will be marked "N/A" if not applicable to you.

## REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT

APPLICANT: XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXX

**Definitions and Loan Decision.** The words "Pathward," "we," "us," and "our" mean Pathward, National Association, member FDIC, regulated by the Office of the Comptroller of Currency, and headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108. The words "you", and "your," mean the borrower signing below.

**Selection of loan type—interest-bearing or no-cost Refund Advance Loan.** You can choose whether to apply for an **interest-bearing Refund Advance Loan** set at 25%, 50% or 75% of your expected refund, subject to a minimum loan amount of \$1,250 and maximum amount of \$7,000 **OR a no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000. If we approve your interest-bearing loan request, then we will advise you by text or email (as previously selected) of your exact Refund Advance Loan amount. If Pathward approves you for a no-cost loan amount, then we will fund such no-cost (interest free) loan amount to you. Please note that if you have a prior outstanding debt with us and you are approved for a Refund Advance Loan, you will only be eligible for the minimum loan amount available.

Please mark your selection below:

- You request and are applying to Pathward to underwrite you for the highest interest-bearing Refund Advance Loan amount we offer. Also note, if Pathward cannot approve you for an interest-bearing loan amount, but we can approve a no-cost loan amount of \$250 \$500 or \$1,000, then we will fund such no-cost (interest free) loan amount to you.**
- OR**
- You request and are applying to Pathward to underwrite you only for a no-cost Refund Advance Loan amount of \$250, \$500 or \$1,000.**

**1. Representations.** By signing below, you hereby agree as follows: (i) We have received tax information which estimates the amount of your expected tax refund(s) to be \$ 999999999; (ii) You are requesting and applying to Pathward to underwrite you as selected above; (iii) Pathward may deny your Application for a loan. Pathward may:

- if selected, approve your Application for an **interest-bearing Refund Advance Loan** in the amount of: \$ XXXXXXXX (25% of your expected tax refund), \$ XXXXXXXX (50% of your expected tax refund), or \$ XXXXXXXX (75% of your expected tax or \$7,000, whichever is less). Note any interest-bearing loan option marked "**N/A**" is not applicable to you. *Also note, if we deny you for an interest-bearing loan amount, but we can approve a no-cost loan amount, then we will fund such no-cost loan amount to you.*
- if selected, approve your application for a **no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000.

**2. Loan Proceeds.** If approved, you will receive your loan proceeds via one of the following methods:

<input checked="" type="checkbox"/>	<b>New Prepaid Debit Card (obtained in your Tax Preparer's office).</b> Card Envelope Number: <u>XXXXXXXXXXXXXXXX</u>
<input checked="" type="checkbox"/>	<b>Paper Check.</b> If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit)</b> Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings

**3. Optional Interest-Bearing Loan.** You acknowledge that the Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that **YOU WILL INCUR INTEREST CHARGES FOR THE INTEREST-BEARING REFUND ADVANCE LOAN, AND THAT YOU COULD HAVE CHOSEN TO APPLY SOLELY FOR A NO-COST (INTEREST FREE) LOAN AMOUNT.** You have reviewed the costs of the interest-bearing Refund Advance Loan, which has an estimated **ANNUAL PERCENTAGE RATE (APR) of 36%**, and compared it with the costs of other sources of credit, and consider the interest-bearing Refund Advance Loan to be consistent with your personal needs and financial circumstances.

4. **Optional No-Cost Loan and Denial of Interest-Bearing Loan Application.** You acknowledge that the no-cost Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that although you will not incur interest charges on the outstanding principal balance of the no-cost Refund Advance Loan and that you will be charged \$0.00 in fees, charges or points in connection with this loan, a tax refund-related credit product may cost more in some cases than other sources of credit. You have reviewed the costs of the no-cost Refund Advance Loan and compared it with the costs of other sources of credit, and consider the no-cost Refund Advance Loan to be consistent with your personal needs and financial circumstances. If you do not qualify for an interest-bearing Refund Advance Loan, then, by signing below and meeting Pathward's underwriting criteria, Pathward may fund a no-cost Refund Advance Loan, subject to the terms set forth herein.

5. **Third-Party Fees.** You may pay fees to other parties for other products that you choose, including (a) fees to your tax preparer for tax preparation and filing, (b) fees for a Refund Transfer (if you choose one), or (c) fees for other third-party services such as fees to your prepaid debit card provider under your cardholder agreement.

6. **Free Filing Options.** Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free tax filing software. For more information visit <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.

7. **Authorization to Verify Information and Obtain Credit Reports.** You understand and agree that you are authorizing us to obtain credit reports and related information about you from one or more commercial or consumer credit reporting agencies and to verify any information you provide us in connection with your application including, but not limited to, your employment and income. We reserve the right to conduct such verification through third parties. You agree we may contact third parties without further notice to you to verify any such information. We may use your credit reports to authenticate your identity, to make credit decisions, and for other related purposes. You authorize us to obtain your credit reports (at our discretion), including (i) each time you request a loan, (ii) during the processing or closing of a loan to you, or (iii) at various times during the term of your loan in connection with the servicing, monitoring, collection or enforcement of the loan.

8. **Your Expected 2024 Tax Refund(s).** You acknowledge and agree that your tax preparer has prepared your 2024 tax return, and that you have delivered to your tax preparer true and accurate financial information regarding your taxable income and tax situation for 2024. You understand that purchase of a Refund Transfer is not required for you to apply for, or be approved for, a Refund Advance Loan. Choices made pursuant to a Refund Transfer Agreement will not change or affect the terms of your Refund Advance Loan. **You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.**

9. **Repayment and Refund Processing.** You agree that your federal (and state, if applicable and allowable under state law) Tax Refund(s) may be used to repay the Refund Advance Loan. You may consult the IRS Web site (<https://www.irs.gov/refunds>) or the applicable tax authority for information about Tax Refund processing.

10. **Status of Application; Approval and Funding of Loan.** The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to you via the disbursement option you chose during your tax preparation—(i) prepaid debit card, or (ii) a check issued in your tax preparer's office, or (iii) an ACH credit (direct deposit) to an existing bank account or prepaid card.

11. **Promise to Pay.** You promise to pay us the principal amount of the loan advanced to you, plus, if applicable, simple interest calculated on the outstanding principal balance as set forth herein. If state law does not permit repayment of the Refund Advance Loan from the state Tax Refund or you do not receive a state Tax Refund, then the Refund Advance Loan shall be repaid solely from your federal Tax Refund. If state law allows repayment of the Refund Advance Loan from the state Tax Refund and the amount of the first Tax Refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of any subsequent Tax Refund. Therefore, you promise to pay the outstanding balance or the amount of your first Tax Refund, whichever is less, on the earlier of (i) the day you receive your 2024 state Tax Refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2024 federal Tax Refund, or (iii) April 30, 2025. If (a) you will receive more than one Tax Refund, (b) the first Tax Refund you receive is insufficient to pay your loan in full, and (c) state law permits repayment from your state Tax Refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second Tax Refund or April 30, 2025. If you receive any Tax Refund(s) directly from a federal or state taxing authority, you agree to repay the amount of the Refund Advance Loan to us immediately.

a. **Interest for the Interest-Bearing Refund Advance Loan. THE PROVISIONS OF THIS SECTION 11a ONLY APPLY**

**TO LOANS IN THE AMOUNT OF \$1,250 OR GREATER.** We earn interest at the daily rate of 0.09863% on the outstanding principal balance, beginning on the date that the loan proceeds are disbursed to you, and continuing thereafter for 60 calendar days. Early payment and partial payments may decrease the amount of interest you owe. Late Payments may increase the amount of interest you owe; however, the interest earned hereunder will cease to accrue after 60 days. If a partial payment is received, such payment will be applied first to unpaid interest, then to principal. We have made our estimated "Amount Financed" disclosure in good faith based upon the amount we believe

you will receive in loan proceeds. In addition, we estimate that U.S. Department of Treasury or State Taxing Authority will disburse your 2024 tax refund within 31 days of electronically filing and disbursement of the loan proceeds. Therefore, we have made the estimated "Annual Percentage Rate, Finance Charge, Total of Payments and Payment Schedule" disclosures assuming in good faith that we will receive payment for the total principal and interest owing in one payment 31 days from disbursement of the loan proceeds.

- b. **No Interest for the No-Cost Refund Advance Loan. THE PROVISIONS OF THIS SECTION 11b ONLY APPLY TO LOANS IN THE AMOUNT OF \$250, \$500 OR \$1,000. No interest accrues on the outstanding principal balance. We charge \$0.00 in fees, charges or points in connection with the no-cost Refund Advance Loan.** However, you may pay fees for other products that you choose, including fees to your tax preparer for your tax preparation and filing, fees for a Refund Transfer (if you choose to purchase one), or fees for other third-party services.
12. **Security.** You grant us a security interest in your 2024 tax refund(s) as well as any and all funds sent to us for disbursement from the IRS and/or state taxing authorities ("Tax Refund(s)") as well as any Tax Refunds from any subsequent years, if applicable and permitted by state law. *If your 2024 Tax Refunds are insufficient to repay the loan in full after applying such Tax Refund amount(s) to the outstanding balance of the loan, as additional security we may apply your Tax Refund(s) from any subsequent years, if your Tax Refunds are again processed by Pathward, to repay any difference, unless prohibited by applicable law.* Repayment of this Refund Advance Loan solely from your 2024 Tax Refunds thereby reduces the amount you can expect to receive from such Tax Refunds. If you have any other outstanding debts with us as of the time you sign this Agreement or that accrues at any time before the issuance of your tax refund(s), we may deduct such amounts owed from your 2024 tax refund(s), unless prohibited by law.
13. **Right to Rescind, Prepayment, and Default.** You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds. If you rescind, then you must return the Refund Advance Loan proceeds, and we will rebate and refund to your account any interest we have earned. To rescind or prepay, call (888) 782-0860 to make such arrangements. Thereafter, you may prepay this loan in full or in part and will not incur an additional charge or fee. You will be in default if you break any promise in this Loan Agreement. We may at any time and in our sole discretion delay enforcing or choose not to enforce any of our rights or remedies under this Loan Agreement or under applicable law without losing any of those or any other rights or remedies. Even if we do not enforce our rights or remedies at any one time, we may enforce them at a later date.
14. **Account-Related Communication.** You authorize us to contact you using automatic telephone dialing systems, artificial or prerecorded voice message systems, text messaging systems and automated email systems in order to provide you with information about your loan. You authorize us to make such contacts using any telephone numbers (including wireless, landline and VOIP numbers) or email addresses you supply to us in connection with your loan application or loan agreement, the servicing of amounts you owe, or any other loan-related matter. Message and data rates may be imposed by your mobile, wireless, or Internet carrier. To stop text messages, you can simply reply "STOP" to any text message we send you. To stop emails, you can follow the opt-out instructions included at the bottom of the emails.
15. **Privacy Policy.** We respect your privacy of information relating to the Refund Advance Loan and encourage you to read our Privacy Policy, provided above. Changes may be made to our Privacy Policy from time to time and we will provide you with any notice of such changes required by applicable law. Our current Privacy Policy is also available at [www.pathward.com/privacy-policy](http://www.pathward.com/privacy-policy).
16. **Arbitration Provision and Jury Trial Waiver.** You agree that the Arbitration Provision and Jury Trial Waiver set forth above is incorporated herein by reference and governs disputes or claims between us as set forth therein, unless you are a covered borrower under the federal Military Lending Act.
17. **Representations and Acknowledgements.** You are not a debtor under any proceeding in bankruptcy and have no intention to file a petition for relief under any chapter of the United States Bankruptcy Code. You are at least 18 years of age (or 19 in Nebraska and Alabama). You have read, understand, and agree to all of the terms of this Application. You certify that the information you have provided to us and your tax preparer prior to signing this Application is true and accurate. You acknowledge that you are applying for the Refund Advance Loan of your own free will and are not relying on any recommendation from your tax preparer or any other party as to its suitability for your financial situation. You affirm that you have chosen your tax preparer for your own reasons and/or convenience, without our recommendation or endorsement. You absolve us and will not hold us liable should your tax preparer make a mistake in the computation of your tax return(s) or make any other error or omission in submitting the same.
18. **Application Denial.** We may decline your Application based on our underwriting standards including without limitation a review of information from the Internal Revenue Service or US Department of Treasury, Bureau of the Fiscal Service, such as if you, and if applicable your spouse, have delinquent child support or outstanding unpaid taxes, student loans, or other federal debt or a review of information contained in your credit report(s) or an inability to verify your identity. We will notify you of our decision in writing.
19. **Military Lending Act.** The Military Lending Act provides protections for certain members of the Armed Forces and their dependents ("Covered Borrowers"). The provisions of this section apply to Covered Borrowers as defined by 32 C.F.R. § 232.3(g).

**Statement of MAPR:** Federal law provides important protections to members of the Armed Forces and their dependents relating to extensions of consumer credit. In general, the cost of consumer credit to a member of the Armed Forces and his or her dependent may not exceed an annual percentage rate of 36 percent. This rate must include, as applicable to the credit transaction or account: The costs associated with credit insurance premiums; fees for ancillary products sold in connection with the credit transaction; any application fee charged (other than certain application fees for specified credit transactions or accounts); and any participation fee charged (other than certain participation fees for a credit card account).

**Oral Disclosures:** To hear a statement of the MAPR and a clear description of your payment obligation, please call 844-549-7937.

**Covered Borrower Savings Clause:** If any contract provision not identified herein is contrary to the rights and protections afforded to Borrower by Federal law pursuant to 10 U.S.C. § 987 and its implementing regulations, including but not limited to 32 C.F.R. § 232.8, then the conflicting provisions or proscribed terms are inoperative, and shall have no force and effect. However, all remaining contract terms and provisions not proscribed or prohibited shall remain in full force and effect.

**DO NOT SIGN THIS REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT UNTIL YOU READ ALL OF THE TERMS. REVIEW EACH OF THE FREQUENTLY ASKED QUESTIONS ABOVE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THIS LOAN.** YOU ACKNOWLEDGE AND AGREE THAT, IF YOU APPLY AND ARE APPROVED FOR AN INTEREST-BEARING REFUND ADVANCE LOAN, YOU ARE RECEIVING A LOAN WHICH CHARGES INTEREST. THE MONEY YOU RECEIVE FROM A REFUND ADVANCE LOAN IS NOT YOUR TAX REFUND. YOU FURTHER ACKNOWLEDGE THAT RECEIVING A LOAN FROM US HAS NO EFFECT ON THE TIMING FOR RECEIVING YOUR TAX REFUND. THAT IS, YOU WILL NOT RECEIVE YOUR TAX REFUND "FASTER" OR "QUICKER" BY OBTAINING A LOAN FROM US. IF YOUR APPLICATION IS DENIED, YOU WILL STILL RECEIVE YOUR TAX REFUND IN THE MANNER YOU CHOSE DURING TAX PREPARATION. NOTE THAT ANY FEES YOU PAID TO YOUR TAX PREPARER FOR YOUR TAX PREPARATION WILL NOT BE REFUNDED.

Borrower's Signature: \_\_\_\_\_

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date: \_\_\_\_\_

Borrower's SSN: XXXXXXXXXXXXXXXXXXXXXXX

**NOTE:** If a joint tax return is being filed, the Joint Filer must sign the Spouse Agreement and Joint Filer Authorization for Release of Information on the following pages.

Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your application for a Loan, and to use and disclose the information you have provided in the application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you or the Joint Filer to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association, and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Borrower's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Borrower's SSN (last 4): XXXXXXXXXXXXXXXXXXXX

**LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT**

For purposes of this LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT ("SPOUSE AGREEMENT"), the words "we", "us" and "our" mean Pathward, National Association. The words "you" and "your" mean the spouse of the tax preparation customer applying for the Refund Advance Loan and signing above. Please review this SPOUSE AGREEMENT and sign and complete the information requested on the lines below if your filing status is married filing jointly and your spouse is applying for the Refund Advance Loan (a "Joint Filer"). By signing below, you acknowledge and agree that:

- You are not applying for the Refund Advance Loan;
- You are not agreeing to be, and will not be held, personally liable for the Refund Advance Loan received by your spouse;
- If your spouse's application is approved, then any Tax Refund from your jointly filed income tax return(s) may be used to repay the Refund Advance Loan;
- You grant us a security interest in any 2024 federal and, if applicable and permitted by state law, state Tax Refund(s), as well as any Tax Refunds from any subsequent years, along with any information from your jointly filed tax return to repay the Refund Advance Loan received by your spouse;
- You agree that you have received a copy of our Privacy Policy; and
- The **Arbitration Provision and Jury Trial Waiver** set forth above is incorporated herein by reference and governs disputes or claims against us relating to this SPOUSE AGREEMENT, unless you are a covered borrower under the federal Military Lending Act.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Joint Filer Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your spouse's application for a Refund Advance Loan, and to use and disclose the information provided in your spouse's application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the US Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Authorization for the Social Security Administration (SSA)  
To Release Social Security Number (SSN) Verification**

Printed Name:  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date of Birth:  XXXXXXXXXX	Social Security Number:  XXXXXXXXXXXXXXXXXXXX
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Reason for authorizing consent: (Please select one)

- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> To apply for a mortgage    | <input checked="" type="checkbox"/> To apply for a loan          | <input checked="" type="checkbox"/> To meet a licensing requirement |
| <input checked="" type="checkbox"/> To open a bank account     | <input checked="" type="checkbox"/> To open a retirement account | <input checked="" type="checkbox"/> Other                           |
| <input checked="" type="checkbox"/> To apply for a credit card | <input checked="" type="checkbox"/> To apply for a job           |   |

With the following company ("the Company"):

Company Name: Pathward, N.A.

Company Address: 5501 S. Broadband Ln., Sioux Falls, SD 57108

The name and address of the Company's Agent (if applicable):

Agent's Name: N/A

Agent's Address: N/A

I authorize the Social Security Administration to verify my name and SSN to the Company and/or the Company's Agent, if applicable, for the purpose I identified. I am the individual to whom the Social Security number was issued or the parent or legal guardian of a minor, or the legal guardian of a legally incompetent adult. I declare and affirm under the penalty of perjury that the information contained herein is true and correct. I acknowledge that if I make any representation that I know is false to obtain information from Social Security records, I could be found guilty of a misdemeanor and fined up to \$5,000.

**This consent is valid only for one-time use. This consent is valid only for 90 days from the date signed, unless indicated otherwise by the individual named above. If you wish to change this timeframe, fill in the following:**

This consent is valid for \_\_\_\_\_ days from the date signed. \_\_\_\_\_ (Please initial.)

Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Relationship (if not the individual to whom the SSN was issued): \_\_\_\_\_

**Privacy Act Statement Collection and Use of Personal Information**

Sections 205(a) and 1106 of the Social Security Act, as amended, allow us to collect this information. Furnishing us this information is voluntary. However, failing to provide all or part of the information may prevent us from releasing information to a designated company or company's agent. We will use the information to verify your name and Social Security number (SSN). In addition, we may share this information in accordance with the Privacy Act and other Federal laws. For example, where authorized, we may use and disclose this information in computer matching programs, in which our records are compared with other records to establish or verify a person's eligibility for Federal benefit programs and for repayment of incorrect or delinquent debts under these programs. A list of routine uses is available in our Privacy Act System of Records Notice (SORN) 60-0058, entitled Master Files of SSN Holders and SSN Applications. Additional information and a full listing of all our SORNS are available on our website at [www.socialsecurity.gov/foia/bluebook](http://www.socialsecurity.gov/foia/bluebook).

**Paperwork Reduction Act Statement** - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 3 minutes to complete the form. You may send comments on our time estimate above to: SSA, 6401 Security Blvd., Baltimore, MD 21235-6401. Send to this address only comments relating to our time estimate, not the completed form.

— — — — — TEAR OFF — — — — —

**NOTICE TO NUMBER HOLDER**

The Company and/or its Agent have entered into an agreement with SSA that, among other things, includes restrictions on the further use and disclosure of SSA's verification of your SSN. To view a copy of the entire model agreement, visit <http://www.ssa.gov/cbsv/docs/SampleUserAgreement.pdf>.

## Page 2

### Who we are

<b>Who is providing this notice?</b>	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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### What we do

<b>How does MetaBank protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings.
<b>How does MetaBank collect my personal information?</b>	We collect your personal information, for example when you <ul style="list-style-type: none"> <li>• Open an account or Apply for a loan</li> <li>• Make deposits or withdrawals from your account or Provide account information</li> <li>• Make a wire transfer</li> </ul> We also may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only <ul style="list-style-type: none"> <li>• Sharing for affiliates' everyday business purposes – information about your creditworthiness</li> <li>• Affiliates from using your information to market to you</li> <li>• Sharing for nonaffiliates to market to you</li> </ul> State law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

### Definitions

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with our affiliates.</i></li> </ul>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none"> <li>• <i>MetaBank does not share with nonaffiliates so they can market to you.</i></li> </ul>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none"> <li>• <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i></li> </ul>

### Other important information

#### Special Notice for State Residents

Residents of California or Vermont: We will not share with nonaffiliates except for our own marketing purposes, our everyday business purposes, or with your consent.

Residents of Nevada: We are providing this notice pursuant to Nevada law.

## E1 Visa® Prepaid Card Request Form

<b>TAXPAYER NAME:</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
Home Phone Number XXXXXXXXXXXXXX	Mobile Phone Number XXXXXXXXXXXXXX		
<b>JOINT TAXPAYER NAME:</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
Home Phone Number XXXXXXXXXXXXXX	Mobile Phone Number XXXXXXXXXXXXXX		

For purposes of this E1 Visa Prepaid Card Request Form ("Form"), the words "you" and "your" mean the taxpayer(s) identified above. The words "we," "us" and "our" mean collectively MetaBank, Member® FDIC, who is the issuing bank for the E1 Card, and EPS Financial, a division of MetaBank ("EPS"). "E1 Card" or "Card" refers to the E1 Visa Prepaid Card.

The Card issued to you at a retail tax location will be a non-personalized instant-issue Card ("Non-Personalized Card"). You may upgrade to a Card personalized with your name ("Personalized Card") after one non-tax refund load you initiate ("Qualified Load"). The fees associated with the Personalized Card differ from those associated with the Non-Personalized Card. See below for details about the fees. Cards will be issued in the name of the primary tax return filer.

Before signing below and completing this Form, please read the Cardholder Agreement. The E1 Card Cardholder Agreement ("Cardholder Agreement") governs the terms of your relationship with us. You can review the Cardholder Agreement online at the website address printed on the back of the Card and provided in the sealed cardholder envelope. The "Using Your Card" section of the Cardholder Agreement describes the methods for loading funds and using the Card to access the funds. Please note: The Fee Schedule shown below is only one part of the Cardholder Agreement. This Form remains the property of us, whether or not a Card is issued to you.

By initialing this box, you understand and agree that:

1. You have the option to pay your tax preparer directly for services performed for you, and you are not required to purchase the EPS Refund Deposit Account from us to receive your refund;
2. You can mail your federal tax return directly to the IRS or electronically file your federal tax return without incurring the costs of the EPS Refund Deposit Account or E1 Card from us;
3. The IRS does not charge you a fee when disbursing your tax refund, if any, via direct deposit (electronic funds transfer) to your bank account or by mailing you a check.

Taxpayer's Initials: \_\_\_\_\_ Joint Taxpayer's Initials: \_\_\_\_\_

**1. Acknowledgment of Tax Filing Options and Costs**

**2. Text Messages**

By checking this box and providing your mobile phone number, **you are requesting receipt of Card account information by text message notifications**, including, after all costs, fees, and any other authorized amounts have been deducted by EPS, notification that the proceeds of your tax refund have been deposited to your E1 Card. *You understand receipt of text messages may be subject to charges from your service provider.* You further understand that to opt out of receiving text messages, you may use the "opt-out" option contained in any text message you receive from us.

**3. IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW CARD ACCOUNT:** To help the government fight the funding of terrorism and money laundering activities, the USA PATRIOT Act requires all financial institutions to obtain, verify, and record information that identifies each person who opens a Card Account. What this means for you: When you open a Card Account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see a copy of your driver's license or other identifying documents.

**4. Fees:** Please review all the Card fees listed below, and also found in the Cardholder Agreement or online at the website address printed on the back of the Card. For a more detailed understanding of the E1 Card, please review the Cardholder Agreement.

	<b>Non-Personalized</b>	<b>Personalized</b>
<b>Plan fee</b>	\$ 4.95 per mo.	\$ 2.95 <sup>+</sup> per mo.
<b>Per Purchase</b>	\$ 0.75	\$ 0
<b>ATM withdrawal</b> (in-net.)	\$ 2.50*	\$ 0
<b>ATM withdrawal</b> (out-net.)	\$ 2.50	\$ 1.95
<b>Cash reload</b>	\$ 4.95*	\$ 4.95*
ATM balance inquiry (in-net.)	\$ 0	\$ 0
ATM balance inquiry (out-net.)	\$ 0	\$ 0
Live customer service (per call)	\$ 0	\$ 0
Inactivity	\$ 0 per mo.	\$ 0 per mo.
<b>We charge 3 other types of fees.</b> Here is one of them:		
Get Cash- Bank Teller Cash Withdrawal	1.5%	1.5%
+Monthly Fee waived in any month with direct deposit of \$500 or more *This fee can be lower depending on how and where this card is used.		
<b>No overdraft/credit feature.</b> Register your card for FDIC insurance eligibility and other protections.		
For general information about prepaid accounts, visit <a href="http://cfpb.gov/prepaid">cfpb.gov/prepaid</a> . Find details and conditions for all fees and services inside the package, or call 1-844-280-7851 or visit <a href="http://www.e1card.com">www.e1card.com</a> .		

E1 Visa® Prepaid Card is issued by MetaBank®, Member FDIC, pursuant to a license from Visa U.S.A. Inc. Card is serviced by MetaBank.

## List of all fees "Fee Schedule" for E1 Visa® Prepaid Card

All fees	Non Personalized	Personalized	Details
<b>Get Started</b>			
Card purchase	\$0	\$0	
<b>Monthly usage</b>			
Monthly fee	\$4.95	\$2.95 (waived any month with a load of \$500 or more)	Fee is assessed 30 days after activation.
<b>Spend money</b>			
PIN debit Transactions	\$0.75	\$0	Fee assessed on PIN debit transactions.
<b>Get cash</b>			
ATM withdrawal (in-network)	\$2.50*	\$0	"In-network" refers to the MoneyPass ATM Network. Locations can be found at <a href="http://www.e1card.com">www.e1card.com</a> . *Fee is waived if you receive a Refund Advance Loan load directly disbursed to the Non-Personalized Card.
ATM withdrawal (out-of-network)	\$2.50	\$1.95	"Out-of-network" refers to all the ATMs outside of the NETWORK ATM Network. You may also be charged a fee by the ATM operator, even if you do not complete a transaction.
Bank Teller Cash withdrawal (U.S. or International)	1.50%	1.50%	Of the withdrawal value. Foreign Transaction Fee may also apply.
<b>Using your Card outside the U.S.</b>			
Foreign Transaction fee	3%	3%	Of the U.S. dollar amount of each transaction. This feature is only available on Verified Cards.
International ATM withdrawal	\$2.50	\$1.95	This is our fee. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. This feature is only available on Verified Cards.
<b>Third-Party fees</b>			
Delayed Funding - Mobile Check Load (via Ingo)	\$0.00	\$0.00	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards. Standard text message or data rates may apply.
Expedited Funding - Mobile Check Load (via Ingo)	Greater of 4% or \$5.00	Greater of 4% or \$5.00	You will be charged 4% of the check amount with a \$5 minimum. We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards. Standard text message or data rates may apply.
Visa ReadyLink Cash Load	\$3.95	\$3.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This Feature is only available on Verified Cards.
Western Union Cash Load	\$3.95	\$3.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
Green Dot Cash Load	\$4.95	\$4.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
MoneyGram Cash Load	\$3.95	\$3.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
<b>Other</b>			
Card Replacement	\$9.95	\$9.95	7-10 Business Days for standard delivery
Express Shipping	\$9.95	\$9.95	2 day shipping. Fee may be assessed in addition to a standard Card Replacement fee.
Check Refund Fee	\$9.95	\$9.95	Charged when you initiate closure of your card account and any remaining funds are sent to you via check.
Register your funds for FDIC insurance. Your funds will be held at or transferred to MetaBank, an FDIC-insured institution. Once there, your funds are insured up to \$250,000 by the FDIC in the event MetaBank fails, if specific deposit insurance requirements are met. See <a href="http://fdic.gov/deposit/deposits/prepaid.html">fdic.gov/deposit/deposits/prepaid.html</a> for details.			
No overdraft/credit feature.			

## Tax Preparation Fee Acknowledgement

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Pathward, National Association, has no ownership affiliation with your tax preparer or involvement in the tax preparation services you receive and fees incurred for preparing and filing electronically your federal and or state tax returns. Rather, Pathward offers tax refund-related products, including Refund Advance Loans and refund deposit accounts for qualified customers. You may incur set-up costs, transaction costs, and associated fees for services from Pathward, which will be separate from any fees relating to the preparation and electronic filing of your tax return. *Pathward will notify you of the costs, if any, for our tax refund-related products before you obtain them.* Please note if you open a refund deposit account with us, then you will be directing the IRS and/or state taxing authority to issue your tax refund(s) electronically to this refund deposit account. Under the refund deposit account agreement, you direct Pathward to disburse tax refund proceeds in an amount sufficient to pay the tax preparation fees owed to your tax preparer. Therefore, the amount of your tax refund(s) will be reduced by the tax preparation fees owed to your tax preparer.

We have been advised by your tax preparer that your tax preparation fees exceed \$400.00.

Therefore, we ask that you verify the amount of the tax preparation fees owed to your tax preparer, which we will deduct from the refund deposit account and remit to your tax preparer.

**Your tax preparer represents to us that your tax preparation fees are \$ 999999999999.**

By signing below, you acknowledge that you (i) have incurred the tax preparation fees set forth above; (ii) owe such fees to your tax preparer for the tax preparation services you received; and (iii) agree that such fees will be deducted from your tax refund(s) proceeds in the refund deposit account and remitted by Pathward to your tax preparer.

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse Signature (if applicable): \_\_\_\_\_ Date: \_\_\_\_\_

ERO's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Pathward

PO Box 91607  
Sioux Falls, SD 57109  
1-888-782-0860

XXXXXXXXXXXXXXXXXXXXXX

**Notice of Incomplete Application and Request for Additional Information**

Dear Applicant,

Thank you for your application for a Refund Advance Loan. The following information is needed to make a decision on your application:

We need to receive information from your tax preparer or the Internal Revenue Service (IRS) confirming the IRS's acceptance of your tax return.

We need to receive this information by March 15, 2025. If we do not receive it by that date, we will regrettably be unable to give further consideration to your credit request.

Regards,

Pathward Lending Department

EFIN XXXXXX**FEDERAL TRUTH-IN-LENDING DISCLOSURES**

<b>ANNUAL PERCENTAGE RATE<sup>(e)</sup></b>	<b>FINANCE CHARGE<sup>(e)</sup></b>	<b>Amount Financed<sup>(e)</sup></b>	<b>Total of Payments<sup>(e)</sup></b>
The cost of your credit as a yearly rate.  36%	The dollar amount the credit will cost you.  \$ 99999999	The amount of credit provided to you or on your behalf.  \$ 99999999	The amount you will have paid after you have made all payments as scheduled.  \$ 99999999

**Payment Schedule:**<sup>(e)</sup> One payment in the amount of the first 2024 Tax Refund you receive or the Total of Payments, whichever is less, is due on the earlier of (i) the day you receive your 2024 state Tax Refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2024 federal Tax Refund, or (iii) April 30, 2025. However, if (i) you will receive more than one Tax Refund, (ii) the first Tax Refund you receive does not pay your loan in full, and (iii) state law permits repayment from your state Tax Refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second Tax Refund or April 30, 2025. We estimate you will receive your refund(s) within 31 days from electronic filing.

**Security:** You are giving us a security interest in your 2024 federal and, to the extent applicable and permitted by state law, state Tax Refund(s), as well as any Tax Refunds from any subsequent years.

**Prepayment:** If you pay off early, you will not have to pay a penalty. A prepayment penalty may not be imposed for paying all or part of the principal balance before the date on which the principal is due.

See your contract documents for any additional information about nonpayment, default, and any required repayment in full before the scheduled date, and prepayment refunds and penalties.

<sup>(e)</sup>means an estimate

**Itemization of Estimated Amount Financed of \$ 99999999**

Amount given to you directly: \$ 99999999

## FasterMoney® Visa® Prepaid Card Request Form

<b>TAXPAYER NAME:</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXXXXXXXX			
Home Phone Number XXXXXXXXXXXXXX	Mobile Phone Number XXXXXXXXXXXXXX		
<b>JOINT TAXPAYER NAME:</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX XX XXXXXXXXXX			
Home Phone Number XXXXXXXXXXXXXX	Mobile Phone Number XXXXXXXXXXXXXX		

For purposes of this FasterMoney Visa® Prepaid Card Request Form ("Form"), the words "you" and "your" mean the taxpayer(s) identified above. The words "we," "us" and "our" means Pathward®, National Association, Member FDIC, who is the issuing bank for the FasterMoney Card. "FasterMoney Card" or "Card" refers to the FasterMoney Visa Prepaid Card.

The Card issued to you at a retail tax location will be a non-personalized instant-issue Card ("Non-Personalized Card"). You may upgrade to a Card personalized with your name ("Personalized Card") at any time by making one non-tax load through Western Union, Green Dot, mobile check deposit or direct deposit. After one non-tax refund load you initiate ("Qualified Load"), we will automatically send you a Personalized Card. See below for details about the fees. Cards will be issued in the name of the primary tax return filer.

Before signing below and completing this Form, please read the Cardholder Agreement. The FasterMoney Card Cardholder Agreement ("Cardholder Agreement") governs the terms of your relationship with us. You can review the Cardholder Agreement online at the website address printed on the back of the Card and provided in the sealed cardholder envelope. The "Using Your Card" section of the Cardholder Agreement describes the methods for loading funds and using the Card to access the funds. Please note: The Fee Schedule shown below is only one part of the Cardholder Agreement. This Form remains the property of us, whether or not a Card is issued to you.

By initialing this box, you understand and agree that:

1. You have the option to pay your tax preparer directly for services performed for you, and you are not required to purchase the Refund Deposit Account from us to receive your refund;
2. You can mail your federal tax return directly to the IRS or electronically file your federal tax return without incurring the costs of the Refund Deposit Account or FasterMoney Card from us;
3. The IRS does not charge you a fee when disbursing your tax refund, if any, via direct deposit (electronic funds transfer) to your bank account or by mailing you a check.

Taxpayer's Initials: \_\_\_\_\_ Joint Taxpayer's Initials: \_\_\_\_\_

**1. Acknowledgment of Tax Filing Options and Costs**

**2. Text Messages**

By checking this box and providing your mobile phone number, **you are requesting receipt of Card account information by text message notifications**, including, after all costs, fees, and any other authorized amounts have been deducted by us, notification that the proceeds of your tax refund have been deposited to your FasterMoney Card. *You understand receipt of text messages may be subject to charges from your service provider.* You further understand that to opt out of receiving text messages, you may use the "opt-out" option contained in any text message you receive from us.

**3. IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW CARD ACCOUNT:** To help the government fight the funding of terrorism and money laundering activities, the USA PATRIOT Act requires all financial institutions to obtain, verify, and record information that identifies each person who opens a Card Account. What this means for you: When you open a Card Account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see a copy of your driver's license or other identifying documents.

**4. Fees:** Please review all the Card fees listed below, and also found in the Cardholder Agreement or online at the website address printed on the back of the Card. For a more detailed understanding of the FasterMoney Card, please review the Cardholder Agreement.

See our clear fees for Faster Money Visa® Prepaid Card

	<b>Unverified Cards</b>	<b>Verified Cards</b>
<b>Monthly fee</b>	\$7.95 per mo.	\$7.95 per mo.*
<b>Per Purchase</b>	\$0.75	\$0.75
<b>ATM withdrawal</b> (in-net.)	\$2.50	\$2.50**
<b>ATM withdrawal</b> (out-net.)	\$2.50	\$2.50
<b>Cash reload</b>	\$4.95 <sup>†</sup>	\$4.95 <sup>†</sup>
ATM balance inquiry (in-net.)	\$0	0
ATM balance inquiry (out-net.)	\$0	0
Live customer service (per call)	\$0	0
Inactivity	\$0	0
<b>We charge [4] other types of fees.</b> Here is one of them:		
Bank Teller Cash Withdrawal	\$1.5%	\$1.5%

\*Monthly Fee waived in any month with direct deposit of \$500 or more.  
 † This fee can be lower depending on how and where this card is used.  
 \*\* Fee is waived if you make one non-tax refund load (Qualified Load) or receive a Refund Advance Loan load directly disbursed to this Card.

**No overdraft/credit feature.**  
 Register your card for FDIC insurance eligibility and other protections.  
 For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid).  
 Find details and conditions for all fees and services inside the package, or call **855-636-2226** or visit [www.myfastermoney.com](http://www.myfastermoney.com).

The FasterMoney Visa® Prepaid Card is issued by Pathward®, N.A., Member FDIC, pursuant to a license from Visa U.S.A. Inc.

## List of all fees "Fee Schedule" for FasterMoney Visa® Prepaid Card

All fees	Unverified Cards	Verified Cards	Details
Monthly usage			
Monthly fee	\$7.95	\$7.95	This fee begins when your card is loaded with funds unless you received a tax refund advance. If you received a tax refund advance, your monthly fee will be assessed 30 days after your tax refund advance load. Monthly fee is waived in months in which you have a direct deposit load of \$500 or more.
<b>Spend Money</b>			
Signature debit Transactions	\$0	\$0	There is no fee to use your card for Point of Sale Signature transactions.
PIN debit Transactions	\$0.75	\$0.75	Fee assessed when you use your PIN at Point-of-Sale transactions.
<b>Get cash</b>			
ATM withdrawal (in-network)	\$2.50	\$2.50	"In Network" includes MoneyPass ATM locations. For locations, visit <a href="http://www.myfastermoney.com">www.myfastermoney.com</a> . Fee is waived if you make one non-tax refund load (Qualified Load) or receive a Refund Advance Loan load directly disbursed to this Card.
ATM withdrawal (out-of-network)	\$2.50	\$2.50	"Out of network" refers to all the ATMs outside of In-Network locations. You may also be charged a fee by the ATM operator, even if you do not complete a transaction.*
Bank Teller Cash withdrawal (U.S. or International)	1.5%	1.5%	Of the withdrawal value. Foreign Transaction Fee may also apply.
<b>Using your Card outside the U.S.</b>			
Foreign Transaction Fee	N/A	3%	Of the U.S. dollar amount of each transaction. Only available for Verified Cards.
International ATM withdrawal	\$0	\$2.50	This feature is only available on Verified Cards. You may also be charged a fee by the ATM operator, even if you do not complete a transaction. Foreign Transaction Fee may also apply.
<b>Other</b>			
Card Replacement	\$9.95	\$9.95	7-10 Business Days for standard delivery.
Express Shipping	\$9.95	\$9.95	2 business day shipping. Fee may be assessed in addition to standard card replacement fee
Check Refund Fee	\$9.95	\$9.95	Charged when you initiate closure of your card account and any remaining funds are sent to you via check.
<b>Third-Party fees for Adding Money</b>			
Delayed Funding - Mobile Check Load (via Ingo)	N/A	\$0	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards. Standard text message or data rates may apply.
Expedited Funding - Mobile Check Load (via Ingo)	N/A	Greater of 4% or \$5.00	You will be charged 4% of the check amount with a \$5 minimum. We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only

X

			available on Verified Cards. Standard text message or data rates may apply.
Visa ReadyLink Cash Load	N/A	\$3.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
Western Union Cash Load	N/A	\$3.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
Green Dot Cash Load	N/A	\$4.95	We do not charge you this fee. This fee is charged by an unaffiliated third party and may be subject to change without notice. This feature is only available on Verified Cards.
<p>Your funds are eligible for deposit insurance up to the applicable limits by the Federal Deposit Insurance Corporation ("FDIC"). Your funds will be held at Pathward, N.A. or placed by Pathward as custodian at one or more participating FDIC-insured banks (each a "Program Bank"). In the event the FDIC were to be appointed as a receiver for Pathward or a Program Bank, your funds, aggregated with any other funds you have on deposit at such institution, would be eligible to be insured up to \$250,000 for each legal category of account ownership, subject to compliance with FDIC deposit insurance requirements. You are responsible for monitoring the total amount of all direct or indirect deposits held by you or for you with Pathward and the Program Banks for purposes of monitoring the amount of your funds eligible for coverage by FDIC insurance. To assist with calculating your FDIC deposit insurance coverage, the FDIC has an Electronic Deposit Insurance Estimator available at <a href="https://edie.fdic.gov">https://edie.fdic.gov</a>. For more information, see also <a href="https://www.fdic.gov/deposit/deposits/prepaid.html">https://www.fdic.gov/deposit/deposits/prepaid.html</a>.</p> <p>No overdraft/credit feature.</p> <p>Contact Customer Service by calling 1-855-638-2226, by mail at 5501 S Broadband Lane Sioux Falls, SD 57108, or visit <a href="http://www.myfastermoney.com">www.myfastermoney.com</a>.</p> <p>For general information about prepaid accounts, Visit cfpb.gov/prepaid. If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit cfpb.gov/compliant.</p> <p><b>ATM Fees:</b> When you use an ATM, you may be charged a fee by the ATM owner or operator or any network used to complete the transaction. Please note that you may be charged a fee by an ATM owner or operator for a balance inquiry performed at an ATM even if you do not complete a cash withdrawal. Read the ATM screen message carefully for information related to fees before you complete a transaction at an ATM. To avoid ATM fees, you may request cash back when making purchases at many retailers, such as grocery stores, by selecting "DEBIT" and entering your PIN.</p>			

By signing below, you acknowledge that: (i) the information you have provided is accurate and complete to the best of your knowledge; and (ii) you have requested, as part of your Refund Deposit Account, a FasterMoney Card; and (iii) that you have received and agree to be bound by the FasterMoney Card Cardholder Agreement, including the above Fee Schedule and Privacy Policy of Pathward.

Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

Joint Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_

FasterMoney Visa® Prepaid Card is issued by Pathward®, N.A., Member FDIC, pursuant to a license from Visa U.S.A. Inc.

## TAX REFUND DEPOSIT ACCOUNT AUTHORIZATION

As used in this tax refund deposit account authorization form ("Authorization"), the terms "you" and "your" refer to the person signing below as the "Primary Taxpayer" (or, if a joint return is being filed, both the "Primary Taxpayer" and the "Joint Taxpayer"). The term "Bank" means Pathward, National Association, member FDIC. The word "Loan" means the Refund Advance Loan(s) offered by Bank for which you elected to apply.

**Special Purpose Bank Account and Authorized Deductions.** You have indicated that you intend to apply for a Loan from Bank. You are also requesting that Bank establish an optional, **no fee**, temporary, special purpose deposit account on your behalf (the "Account") to: 1 ) receive your federal and state (if applicable and allowed by state law) tax refund proceeds as well as any and all funds sent to us for disbursement from the Internal Revenue Service ("IRS") and/or state taxing authorities ("Tax Refund(s)"); 2) facilitate repayment of your Refund Advance Loan (if applicable); and 3) disburse any remaining amounts to you. By signing below, you authorize Bank to establish the Account, which is intended for use during the 2024 tax season only and will be closed upon disbursement of your funds to you. There is no minimum deposit amount to open this Account. The only permitted withdrawals will be the amounts disbursed to pay any outstanding Loan, with disbursement of the remainder of the refund proceeds in the manner you selected during your tax preparation. You may not make any other withdrawals from this Account. You represent that you have directed the IRS and, if applicable, state taxing authorities, to electronically disburse your federal and state (if applicable and allowed by state law) Tax Refund proceeds into the Account. You authorize and direct Bank to facilitate repayment of your Loan, if applicable, and disburse any remaining amounts to you in the manner you selected during your tax preparation and as set forth below. You have no rights or ability to transact with the Account and will not earn interest or incur any charges or fees. **Bank's establishment of the Account does not mean that you will be approved for a Loan. You understand and agree that your Tax Refund proceeds will be deposited into the Account and disbursed to you as set forth below even if you are not approved for a Loan.**

**IMPORTANT INFORMATION ABOUT PROCEDURES FOR OPENING A NEW ACCOUNT.** *In an effort to protect you and our country, the USA PATRIOT Act was signed into law. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens a new account. As such, we ask for your name, address, date of birth, and other information that will allow us to identify you. We may ask for a driver's license or other identifying documents. We will share certain of this information with third parties as necessary to fulfill our obligations and as disclosed in this Authorization.*

**Questions and Concerns.** If you have a question regarding the Account, or believe an unauthorized transaction has been made, contact us IMMEDIATELY by telephone at 888-782-0860, or write to 5501 S. Broadband Lane, Sioux Falls, SD 57108. Please include your name and Account number, and a brief description of the issue, including the amount and date of the transaction in question. We will look into your question or your claim. You agree to cooperate with us. If you do not contact us within a reasonable time, it may affect our ability to help.

**Information sharing.** Please see our Privacy Policy. We may disclose information to third parties: (1) where it is necessary for completing the transaction; (2) to comply with a government agency or court order; or (3) if you give us permission. We are not liable if, through no fault of ours: (1) there is a technical error or delay on the part of the IRS in getting your refund disbursed in the manner you chose; (2) access to your refund has been blocked after you report an unauthorized transaction; or (3) circumstances beyond our control such as fire, flood, or computer or communication failure, prevent the completion of the transaction.

**Other important information:**

- Once your tax return is filed, you may visit [www.irs.gov](http://www.irs.gov) and click on 'Refund Status' to learn information about the processing of your refund.
- The IRS and state tax authorities can issue Tax Refunds directly to you without having to incur any additional cost for a Tax Refund-related product.
- For other low-cost deposit accounts and prepaid cards offered by Pathward visit [www.myfastermoney.com](http://www.myfastermoney.com)
- If you have an existing deposit account or product into which a Tax Refund can be directly deposited, you can file a tax return electronically and receive your refund within a similar time frame without paying additional fees.

<b>Expected Refund Amount and Authorized Deductions:</b>	
Total Expected Federal and/or State Refund Amount*	\$ 999999999
Deductions: Amount of your requested Loan (if applicable)**	- \$ 999999999
Amount paid to you	= \$ 999999999

*The actual amount paid to you may be less if the actual amount of your refund(s) received from the IRS or state taxing authorities is less than the Expected Federal and/or State Refund Amount set forth above. This amount is based upon the tax information to be filed with the IRS by your Tax Preparer. Not the Provider, the Bank, or your Tax Preparer can guarantee the amount of the refund that will be deposited by the IRS and/or state taxing authority.
**If you apply for and are approved for a Loan, your expected refund amount will be reduced by the amount required to repay the Loan and any related fees or charges. The actual amount of your Loan is subject to our underwriting standards as set forth in the Loan Application and Agreement.

By signing below, you authorize Bank and/or its servicer to: (i) receive the direct deposit of your Tax Refund(s) from the IRS and/or state taxing authorities; (ii) deduct from those refund proceeds the amount of any Refund Advance Loan and any related fees or charges (if applicable); and (iii) disburse the remainder of your refund proceeds to you in the manner you selected during your tax preparation. You also agree that the *Arbitration Provision* set forth below is incorporated herein by reference and governs disputes or claims between us as set forth therein.

Primary Applicant:	<u>XXXXXXXXXXXXXXXXXXXX</u>	SSN:	<u>XXXXXXXXXXXXXXXXXXXX</u>
Primary Applicant Signature:	<hr/>		
Joint Applicant (if applicable):	<u>XXXXXXXXXXXXXXXXXXXX</u>	SSN:	<u>XXXXXXXXXXXXXXXXXXXX</u>
Joint Applicant Signature:	<hr/>		
Daytime Phone:	<u>XXXXXXXXXXXX</u>	Cell Phone (optional):	<u>XXXXXXXXXXXX</u>

**ARBITRATION PROVISION.** By signing this Application and Agreement, you agree to this Arbitration Provision, which will have a substantial impact on how legal claims among you, us and certain related parties are resolved. In arbitration, a neutral third-party Arbitrator resolves Disputes in a private informal hearing, **without a judge or a jury**. Pre-hearing fact finding is limited. Appeals are limited.

**THIS ARBITRATION PROVISION AND THE JURY TRIAL WAIVER SET FORTH BELOW DO NOT APPLY IF, AS OF THE DATE OF THIS AGREEMENT, YOU ARE A MEMBER OF THE ARMED FORCES OR A DEPENDENT OF SUCH MEMBER COVERED BY THE FEDERAL MILITARY LENDING ACT.**

**Right to Opt Out.** If you do not want this Arbitration Provision to apply, send a written (not electronic) notice to our Notice Address within 60 calendar days after your first disbursement. Include your name, address and Social Security Number and state that you opt out of the Arbitration Provision. These procedures must be followed to opt out. Opting out will not affect any other provisions of this Agreement.

**This Arbitration Provision governs you, us and "Related Parties":** (1) our parents, subsidiaries, affiliates, and their successors and assigns; (2) our employees, directors, officers, shareholders, members and representatives; and (3) any person or entity that is involved in a Dispute you pursue at the same time you pursue a related Dispute with us.

**"Disputes"** broadly includes all claims, disputes or controversies, whether past, present or future, which arise from or relate to your Application, this Agreement, the Service or the relationships resulting therefrom, including claims based on constitution, statute, regulation, ordinance, contracts, torts, negligence, fraud or other intentional wrongs and equity. It includes data breach claims and claims related to the validity in general of this Agreement. However, disputes about the validity, coverage or scope of this Arbitration Provision or any part thereof are for a court (not an Arbitrator) to decide. Moreover, small claims court actions by you, us or a Related Party are not subject to arbitration, unless they are transferred, removed or appealed to a different court.

**Administration.** Arbitrations are conducted by, and under the applicable rules of, either the American Arbitration Association ("AAA"), 120 Broadway, 21st Floor, New York, NY 10271, [www.adr.org](http://www.adr.org); JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, [www.jamsadr.com](http://www.jamsadr.com); or any other administrator agreed to by the parties. If none of these options is available, a court with jurisdiction will pick the administrator or arbitrator, who must abide by the terms of this Arbitration Provision. The Arbitrator must be a lawyer with at least ten years of experience or a retired judge unless you and we otherwise agree. The AAA and JAMS Rules explain how to start an arbitration.

**Election.** If a party asserts a Dispute in court and the other party elects arbitration, the Dispute shall be arbitrated. Even if all parties have opted to litigate a Dispute in court, you, we or a Related Party may elect arbitration with respect to any Dispute made by a new party or any Dispute later asserted by a party in that lawsuit or in any related or unrelated lawsuit (including a Dispute initially asserted on an individual basis but modified to be asserted on a class, representative, or multi-party basis), without waiving any rights under this Arbitration Provision.

**Class Action Waiver.** If a Dispute is arbitrated, no party will have the right: (a) to participate in a class action, private attorney general action or other representative action in court or in arbitration, either as a class representative or class member; or (b) to join or consolidate Disputes with Disputes of any other persons or entities. No Arbitrator shall have authority to conduct any arbitration in violation of this provision or to issue any relief that applies to any person or entity other than you, us and/or Related Parties individually.

**Governing Law.** The Federal Arbitration Act ("FAA") governs this Arbitration Provision. The Arbitrator must follow applicable substantive law, consistent with the FAA, and honor statutes of limitation and privilege rights. The arbitrator may award any damages or other relief that would apply under applicable law to an individual action brought in court, including, without limitation, punitive damages (governed by Constitutional standards employed by courts) and injunctive, equitable and declaratory relief (but only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim). In the event of any conflict or inconsistency between this Arbitration Provision and the administrator's rules or the Agreement, this Arbitration Provision will govern.

**Costs, Hearing, Award.** We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this

Arbitration Provision. Any in-person arbitration hearing will be held at a place reasonably convenient to you. The Arbitrator's award will be final and binding, except for any appeal rights under the FAA. Any court with jurisdiction may enter judgment upon the Arbitrator's award. No arbitration award involving the parties will have any preclusive effect as to issues or claims in any dispute involving anyone who is not a party to the arbitration, nor will an arbitration award in prior disputes involving other parties have preclusive effect in an arbitration between the parties to this Agreement.

**Severability:** If any portion of this Arbitration Provision is held to be invalid or unenforceable, the remaining portions shall nevertheless remain in force, subject to two exceptions: (1) If a determination is made that the Class Action Waiver is unenforceable, and that determination is not reversed on appeal, then the Arbitration Provision shall be void in its entirety; and (2) if a determination is made that a public injunctive relief claim may proceed notwithstanding the Class Action Waiver, and that determination is not reversed on appeal, then the public injunctive relief claim will be decided by a court, any individual claims will be arbitrated, and the parties will ask the court to stay the public injunctive relief claim until the other claims have been finally concluded.

**JURY TRIAL WAIVER. TO THE EXTENT PERMITTED BY LAW, IF A DISPUTE IS NOT ARBITRATED, YOU AND WE KNOWINGLY AND VOLUNTARILY WAIVE ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF COURT LITIGATION ARISING OUT OF OR RELATED TO THIS APPLICATION AND AGREEMENT.**

For questions complaints and concerns, call (888) 782-0860.

**FACTS****WHAT DO PATHWARD FINANCIAL, INC. AND PATHWARD, NATIONAL ASSOCIATION DO WITH YOUR PERSONAL INFORMATION?**

<b>Why?</b>	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
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<b>What?</b>	The types of personal information we collect and share depend on the product or service you have with us. This information can include:  Social Security number and income Account balances and transaction history Credit history and assets When you are <i>no longer</i> our customer, we continue to share your information as described in this notice.
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<b>How?</b>	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Pathward Financial, Inc. and Pathward, National Association choose to share; and whether you can limit this sharing.
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Reasons we can share your personal information	Does Pathward share?	Can you limit this sharing?
<b>For our everyday business purposes—</b> such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
<b>For our marketing purposes—</b> to offer our products and services to you	Yes	No
<b>For joint marketing with other financial companies</b>	Yes	No
<b>For our affiliates' everyday business purposes—</b> information about your transactions and experiences	No	We do not share
<b>For our affiliates' everyday business purposes—</b> information about your creditworthiness	No	We do not share
<b>For our affiliates to market to you</b>	No	We do not share
<b>For nonaffiliates to market to you</b>	No	We do not share

<b>Questions?</b>	Call 833-898-0023 or go to <a href="http://www.pathwardprivacypolicy.com">www.pathwardprivacypolicy.com</a>
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**Page 2****Who we are**

<b>Who is providing this notice?</b>	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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**What we do**

<b>How does Pathward protect my personal information?</b>	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. We also maintain other physical, electronic and procedural safeguards to protect this information and we limit access to information to those employees for whom access is appropriate
<b>How does Pathward collect my personal information?</b>	We collect your personal information, for example, when you Open an account or apply for a loan Make deposits or withdrawals from your account or provide account information Make a wire transfer We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
<b>Why can't I limit all sharing?</b>	Federal law gives you the right to limit only Sharing for affiliates' everyday business purposes—information about your creditworthiness  Affiliates from using your information to market to you Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.

**Definitions**

<b>Affiliates</b>	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
<b>Nonaffiliates</b>	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with nonaffiliates so they can market to you.</i>
<b>Joint Marketing</b>	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <i>Our joint marketing partner(s) include nonaffiliated financial companies that we may partner with to jointly market financial products or services to you.</i>

**Other important information**

**For California and Vermont Residents:** We will not share personal information we collect about you with affiliated and nonaffiliated third parties, except as permitted by law, including, for example, for our own marketing purposes, our everyday business purposes, or with your consent.

**For Vermont Residents:** We will not share your credit information or information about your creditworthiness, transactions, or experience, other than as permitted by Vermont law, unless you authorize us to make those disclosures.

**For Nevada Residents:** We are providing you this notice under state law. You may be placed on our internal Do Not Call List by contacting the Privacy Department and requesting an Opt Out of Marketing. If you would like more information about our telemarketing practices and the Nevada Law, you may contact us at Pathward, N.A., Attn: Privacy Department, 5501 S. Broadband Lane, Sioux Falls, South Dakota 57108, and phone number: 833-898-0023. For more information on this law, you may contact Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington Ave., Suite 3900, Las Vegas, NV 89101; phone number: 702.486.3132; email: aginfo@ag.nv.gov.

## REFUND ADVANCE LOAN DISCLOSURE

**Customer Service Contact Information** (Subject to Change Upon Notice to You):

Pathward, National Association, Attn: Refund Advance, PO Box 91607, Sioux Falls SD 57109 ("Customer Service Address") Customer Service Calls may be made to our Servicer (888) 782-0860 ("Customer Service Number")

Pathward, National Association ("Pathward") offers a Refund Advance Loan for qualified customers starting January 2, 2025. Pathward's Refund Advance Loan is available to qualifying customers in 6 different loan options based upon your expected tax refund, with pricing that includes both no-cost (interest free) options and interest-bearing options. The amount of a Refund Advance Loan may be \$250, \$500, \$1,000, 25% of your expected tax refund, 50% of your expected tax refund, or 75% of your expected refund. Refund Advance Loans arranged for \$250, \$500 or \$1,000 are offered at no cost to you. Refund Advance Loans arranged for 25%, 50% or 75% of your expected tax refund are interest-bearing with an estimated APR of 36%. Unless you request only the \$250, \$500 and \$1,000 no-cost amounts, Pathward will underwrite you for all 6 separate loan amounts (decisioning you for the highest amount) and will notify you of its decision. Pathward cannot make a final decision on your loan application until your Tax Preparer has been provided with the tax forms necessary to prepare your tax return, and your tax return is completed. To be approved for a Refund Advance Loan, you must meet all of our underwriting criteria. Your Refund Advance Loan payment will be deducted from your Tax Refund proceeds and will reduce the amount you can expect to receive from a Tax Refund. Outlined below are the Refund Advance Loans offered to qualified customers:

<b>\$250 Refund Advance Loan</b>	Loan Amount set at \$250	<b>No interest is charged.</b>
<b>\$500 Refund Advance Loan</b>	Loan Amount set at \$500	<b>No interest is charged.</b>
<b>\$1,000 Refund Advance Loan</b>	Loan Amount set at \$1,000	<b>No interest is charged.</b>
<b>Refund Advance Loan set at 25% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 50% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>
<b>Refund Advance Loan set at 75% of expected refund</b>	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	<b>Interest accrues daily, and the estimated APR is 36%.</b>

## FREQUENTLY ASKED QUESTIONS (FAQS) ABOUT REFUND ADVANCE LOANS

Is the money received from Pathward the customer's actual tax refund or a loan?	The money you receive from Pathward is a loan and is <u>not</u> your actual tax refund. The Loan is a single advance of funds and not to be used on a long term basis. The loan must be repaid according to the contract terms. You may consult the IRS Web site ( <a href="http://www.irs.gov">www.irs.gov</a> ) or the applicable tax authority for information about tax refund processing.
Who is making and underwriting the loan?	Pathward, N.A., member FDIC, headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108.
What kind of Refund Advance Loans ("Loans") are offered?	We offer no-cost (interest free) Loans and interest-bearing Loans.
What are the amounts of the no-cost (interest free) Loans?	\$250, \$500 or \$1,000. There are no fees, setup costs, transaction costs or interest for the no-cost Loans.
What are the amounts of interest-bearing Loan amounts?	We offer interest-bearing Loan amounts to qualifying customers set at 25% 50% or 75% of your expected refund, with a minimum loan amount of \$1,250 and a maximum loan amount of \$7,000.
How much does the interest-bearing Loan cost?	Our interest-bearing Loans have an estimated Annual Percentage Rate (APR) of 36%. See your contract documents for specific terms and conditions.
Can I apply for <u>only</u> a no cost (interest free) Loan?	Yes. You may apply for <u>only</u> the no-cost Loan of \$250, \$500 or \$1,000. If approved, you will only receive one no-cost Loan.
Can I get both a no-cost (interest free) Loan and an interest-bearing Loan?	No. Qualified customers may receive <u>either</u> a no-cost Loan or an interest-bearing Loan.
How does the application process work if I only want the no-cost (interest free) Loan?	The application will ask if you want to apply only for a no-cost Loan or if you also want to apply for both a no-cost Loan and an interest-bearing Loan. If you want to apply for only the no-cost Loan, then you will sign and submit an application as well as a conditional Refund Advance Loan agreement.
What happens if a Loan request for the no-cost (interest free) Loan is denied?	If you request a no-cost Loan and are denied, then Pathward will send you a letter about its decision.
How does the application process work if I want an interest-bearing Loan?	Customers applying for an interest-bearing Loan will sign and submit an application for the no-cost Loan (available for \$250, \$500 and \$1,000) and the interest-bearing Loan (available for 25%, 50% and 75% of your expected tax refund) and will sign a conditional Loan agreement that contains provisions for both the interest-bearing Loan and the no-cost Loan as we do not know for which Loan or what Loan amount will you qualify at this point. Upon approval, which will be for the highest amount for which you qualify, Pathward will fund either the interest-bearing Loan or the no-cost Loan.
What happens if a Loan request for an interest-bearing Refund Advance Loan is denied?	If you request an interest-bearing Loan and are denied, but you qualify for a no-cost Loan, Pathward will fund the no-cost Loan. If you are not approved for either the interest-bearing Loan or the no-cost Loan, then Pathward will send you a letter about its decision.
When will the Loan be due and how will it be repaid?	If approved, the Loan is due on the earlier of when you receive your federal and/or state Tax Refund(s) or April 30, 2025. The Loan amount will be automatically deducted from the bank account receiving the Tax Refund(s), along with tax preparation fees and other amounts you authorize. If the amount of the first Tax Refund is insufficient to pay your obligations in full, then the outstanding balance owing will be paid upon receipt of any subsequent Tax Refund, if applicable and permitted by state law.
Can I prepay an interest-bearing Loan?	Yes. You can always make prepayments and will <u>never</u> incur an additional charges. Each prepayment you make will be applied first to accumulated interest and then to principal, potentially reducing the amount of interest you will pay. You can call customer service at (888) 782-0860 to request a payoff amount.
Are there any fees and charges, other than interest disclosed as a "finance charges," associated with the Loan?	No. The no-cost Loan and the interest-bearing Loan do not charge additional fees or charges. Fees for other optional products, third-party services, or product features may apply.

What is a "refund transfer"?	Our Refund Disbursement Service is a "refund transfer" product. The Refund Disbursement Service is an optional service in which Pathward establishes a limited-purpose bank account in your name to electronically receive your Tax Refunds from the IRS and state taxing authority. Pathward pays your tax preparation fees and other amounts you authorize from that account, disbursing any remaining Tax Refund amount to you in the manner you chose during tax preparation. You are not required to purchase a refund transfer to apply for or receive a Loan; it is optional. For a description of our low-cost deposit accounts and prepaid access cards, visit: <a href="http://www.myfastermoney.com">www.myfastermoney.com</a> .
If I don't get a refund transfer product, can I still get a loan?	If you applied for a Loan and did not choose the Refund Disbursement Service during tax preparation, Pathward will provide you with a bank account at no cost to receive your Tax Refund(s), take out the Loan repayment amounts owed to Pathward, and disburse any remaining amount to you in the manner you chose during tax preparation. <b>This account is called a Tax Refund Deposit Account.</b>
If I am approved for a Loan, does the cost of my tax return preparation increase?	No. The cost to prepare your tax return does not increase if you are approved for a Loan.
Is a Loan required in order to have my tax return completed and filed?	No. A Loan is optional. You are not required to apply for a Loan to have your tax return completed and filed. The IRS and state taxing authorities can issue Tax Refunds directly to you without your having to incur any additional costs from Pathward.
Does getting a Loan affect how quickly I receive my Tax Refund from the IRS and state taxing authorities?	No. Obtaining a Loan has no effect on when you will receive your Tax Refund(s) from the IRS and state taxing authorities.
If my tax filing status is "married filing jointly," is my spouse personally liable for the Loan?	No. However, any Tax Refund from your jointly filed income tax return(s) is used to repay the Loan.
If I apply for a Loan between January 2, 2025 and the date upon which the IRS begins to accept tax returns, how will I know if Pathward approves my application?	Depending upon underwriting, Pathward may approve your Loan application before the IRS accepts your tax return, or delay making a decision on your application until after the IRS accepts your tax return. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you. If IRS acceptance of your tax return is required before approval, then you will receive a notice that your application is not complete until such acceptance occurs.
If I apply after the IRS begins accepting tax returns, then how will I know if Pathward approves my application?	If you apply after the IRS begins accepting tax returns, then we cannot approve your application until the IRS accepts your tax returns. Upon approval, Pathward will notify you by text or email (whichever you select) and disburse the Loan amount to you.
How will I get my Loan proceeds?	During the application process, you can select to receive Loan proceeds via a paper check, direct deposited into your personal bank account, or electronically via a prepaid card.
Is there a free way I can electronically file my tax return?	Possibly. Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free software. For more information visit <a href="https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free">https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free</a>
Can I file a tax return electronically and receive my refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product if I have an existing account into which a Tax Refund can be directly deposited?	Yes. If you have an existing deposit account or product into which a Tax Refund can be directly deposited, you can file a tax return electronically and receive your refund within a similar time frame and without paying the additional fees associated with a Tax Refund-related product. Obtaining a Loan from Pathward or purchasing a Tax Refund-related product has no effect on the timing of your Tax Refund. No bank products are ever required to file your tax return directly with the IRS or state taxing authorities.
What are my options for receiving my refund from the IRS?	The IRS can send your refund either by check mailed to you through U.S. Mail, by direct deposit to your bank/credit union account, to a prepaid card, or by other methods permitted by law. For estimated availability of funds, see the table above.

**FOR FEDERAL TRUTH IN LENDING PURPOSES, THIS TABLE IS AN "ADVERTISEMENT" SHOWING  
REPRESENTATIVE EXAMPLES OF AVAILABLE CREDIT TERMS FOR PATHWARD REFUND ADVANCE LOANS**

*Please note that your Refund Advance Loan amount depends primarily upon the amount of your expected federal tax refunds. See your loan documents for the estimated amount of your loan.*

<b>EXPECTED REFUND AMOUNT*</b> \$ 99999999
<b>Option #1 -- \$250 Refund Advance Loan</b>
<b>Option #2 -- \$500 Refund Advance Loan</b>
<b>Option #3 -- \$1,000 Refund Advance Loan</b>
<b>Option #4 -- \$ XXXXXXXX Refund Advance Loan (25% of Expected Tax Refund)</b>
<b>Option #5 -- \$ XXXXXXXX Refund Advance Loan (50% of Expected Tax Refund)</b>
<b>Option #6</b> <i>-- \$ XXXXXXXX Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)</i>

ESTIMATED ANNUAL PERCENTAGE RATE	ESTIMATED FINANCE CHARGE	Amount Financed	Estimated Total of Payments**
0%	\$0.00	\$250	\$250
0%	\$0.00	\$500	\$500
0%	\$0.00	\$1,000	\$1,000
36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX
36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX
36%	\$ XXXXXXXX	\$ XXXXXXXX	\$ XXXXXXXX

\***Expected Refund Amount** is an estimate based upon the tax information to be filed with the IRS by your Tax Preparer.

\*\* **Terms of Repayment - Option #1, Option #2, Option #3, Option #4, Option #5, and Option #6** Refund Advance Loan examples reference a loan with one payment in the amount of the Estimated Total of Payments due on the earlier of the day you receive your 2024 federal (and state, if applicable and permitted by state law) tax refund(s), which we estimate is 31 days from electronic filing; or April 30, 2025.

For **Option #4, Option #5, and Option #6** Refund Advance Loan examples, please note:

- (i) the Finance Charge and Total of Payments will be lower if paid in full earlier than 31 days from electronic filing, and will be greater if paid in full later than 31 days from electronic filing;
- (ii) interest ceases to accrue after 60 days;
- (iii) the minimum loan amount is \$1,250 and the maximum loan amount is \$7,000; and
- (iv) not all **options** will be available for you and will be marked "**N/A**" if not applicable to you.

## REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT

APPLICANT: XXXXXXXXXXXXXXXXXXXX SSN: XXXXXXXXXXXXXXXXXXXX

**Definitions and Loan Decision.** The words "Pathward," "we," "us," and "our" mean Pathward, National Association, member FDIC, regulated by the Office of the Comptroller of Currency, and headquartered at 5501 South Broadband Lane, Sioux Falls, South Dakota 57108. The words "you", and "your," mean the borrower signing below.

**Selection of loan type—interest-bearing or no-cost Refund Advance Loan.** You can choose whether to apply for an **interest-bearing Refund Advance Loan** set at 25%, 50% or 75% of your expected refund, subject to a minimum loan amount of \$1,250 and maximum amount of \$7,000 **OR a no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000. If we approve your interest-bearing loan request, then we will advise you by text or email (as previously selected) of your exact Refund Advance Loan amount. If Pathward approves you for a no-cost loan amount, then we will fund such no-cost (interest free) loan amount to you. Please note that if you have a prior outstanding debt with us and you are approved for a Refund Advance Loan, you will only be eligible for the minimum loan amount available.

Please mark your selection below:

- You request and are applying to Pathward to underwrite you for the highest interest-bearing Refund Advance Loan amount we offer. Also note, if Pathward cannot approve you for an interest-bearing loan amount, but we can approve a no-cost loan amount of \$250 \$500 or \$1,000, then we will fund such no-cost (interest free) loan amount to you.**
- OR**
- You request and are applying to Pathward to underwrite you only for a no-cost Refund Advance Loan amount of \$250, \$500 or \$1,000.**

1. **Representations.** By signing below, you hereby agree as follows: (i) We have received tax information which estimates the amount of your expected tax refund(s) to be \$ 9999999999; (ii) You are requesting and applying to Pathward to underwrite you as selected above; (iii) Pathward may deny your Application for a loan. Pathward may:

- if selected, approve your Application for an **interest-bearing Refund Advance Loan** in the amount of:  
\$ XXXXXXXX (25% of your expected tax refund), \$ XXXXXXXX (50% of your expected tax refund), or  
\$ XXXXXXXX (75% of your expected tax or \$7,000, whichever is less). Note any interest-bearing loan option marked "**N/A**" is not applicable to you. *Also note, if we deny you for an interest-bearing loan amount, but we can approve a no-cost loan amount, then we will fund such no-cost loan amount to you.*
- if selected, approve your application for a **no-cost Refund Advance Loan** in the amount of \$250, \$500 or \$1,000.

2. **Loan Proceeds.** If approved, you will receive your loan proceeds via one of the following methods:

<input checked="" type="checkbox"/>	<b>New Prepaid Debit Card (obtained in your Tax Preparer's office).</b> Card Envelope Number: <u>XXXXXXXXXXXXXXXX</u>
<input checked="" type="checkbox"/>	<b>Paper Check.</b> If you present your paper check for payment after December 31, 2025, or more than 90 days from its issue date, the funds will no longer be valid and may result in additional fees imposed by your bank.
<input checked="" type="checkbox"/>	<b>ACH Credit (direct deposit)</b> Bank Routing Number: <u>XXXXXXXXXX</u> Account Number: <u>XXXXXXXXXXXXXXXXXXXX</u> Type of Account: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings

3. **Optional Interest-Bearing Loan.** You acknowledge that the Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that **YOU WILL INCUR INTEREST CHARGES FOR THE INTEREST-BEARING REFUND ADVANCE LOAN, AND THAT YOU COULD HAVE CHOSEN TO APPLY SOLELY FOR A NO-COST (INTEREST FREE) LOAN AMOUNT.** You have reviewed the costs of the interest-bearing Refund Advance Loan, which has an estimated **ANNUAL PERCENTAGE RATE (APR) of 36%**, and compared it with the costs of other sources of credit, and consider the interest-bearing Refund Advance Loan to be consistent with your personal needs and financial circumstances.

4. **Optional No-Cost Loan and Denial of Interest-Bearing Loan Application.** You acknowledge that the no-cost Refund Advance Loan is an optional credit product and is not required in order to file your taxes or receive a tax refund. You understand that although you will not incur interest charges on the outstanding principal balance of the no-cost Refund Advance Loan and that you will be charged \$0.00 in fees, charges or points in connection with this loan, a tax refund-related credit product may cost more in some cases than other sources of credit. You have reviewed the costs of the no-cost Refund Advance Loan and compared it with the costs of other sources of credit, and consider the no-cost Refund Advance Loan to be consistent with your personal needs and financial circumstances. If you do not qualify for an interest-bearing Refund Advance Loan, then, by signing below and meeting Pathward's underwriting criteria, Pathward may fund a no-cost Refund Advance Loan, subject to the terms set forth herein.

5. **Third-Party Fees.** You may pay fees to other parties for other products that you choose, including (a) fees to your tax preparer for tax preparation and filing, (b) fees for a Refund Transfer (if you choose one), or (c) fees for other third-party services such as fees to your prepaid debit card provider under your cardholder agreement.

6. **Free Filing Options.** Some taxpayers meeting certain adjusted gross income level thresholds may qualify for free tax filing software. For more information visit <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.

7. **Authorization to Verify Information and Obtain Credit Reports.** You understand and agree that you are authorizing us to obtain credit reports and related information about you from one or more commercial or consumer credit reporting agencies and to verify any information you provide us in connection with your application including, but not limited to, your employment and income. We reserve the right to conduct such verification through third parties. You agree we may contact third parties without further notice to you to verify any such information. We may use your credit reports to authenticate your identity, to make credit decisions, and for other related purposes. You authorize us to obtain your credit reports (at our discretion), including (i) each time you request a loan, (ii) during the processing or closing of a loan to you, or (iii) at various times during the term of your loan in connection with the servicing, monitoring, collection or enforcement of the loan.

8. **Your Expected 2024 Tax Refund(s).** You acknowledge and agree that your tax preparer has prepared your 2024 tax return, and that you have delivered to your tax preparer true and accurate financial information regarding your taxable income and tax situation for 2024. You understand that purchase of a Refund Transfer is not required for you to apply for, or be approved for, a Refund Advance Loan. Choices made pursuant to a Refund Transfer Agreement will not change or affect the terms of your Refund Advance Loan. **You acknowledge that receiving this Refund Advance Loan has no impact or effect upon the timing of receiving your tax refund.**

9. **Repayment and Refund Processing.** You agree that your federal (and state, if applicable and allowable under state law) Tax Refund(s) may be used to repay the Refund Advance Loan. You may consult the IRS Web site (<https://www.irs.gov/refunds>) or the applicable tax authority for information about Tax Refund processing.

10. **Status of Application; Approval and Funding of Loan.** The amount of the loan for which you will qualify will depend, in part, on the amount of your estimated income tax refund. *We have not yet committed to make any loan. We will only be committed to make a loan if and when we issue loan proceeds to you in the manner set forth below.* Based on your representations made during the application process and in this Loan Agreement, we agree as follows. If your application is approved and all conditions to funding are met, we will advise you of the final approved amount of your Refund Advance Loan. We will deliver the approved loan amount to you via the disbursement option you chose during your tax preparation—(i) prepaid debit card, or (ii) a check issued in your tax preparer's office, or (iii) an ACH credit (direct deposit) to an existing bank account or prepaid card.

11. **Promise to Pay.** You promise to pay us the principal amount of the loan advanced to you, plus, if applicable, simple interest calculated on the outstanding principal balance as set forth herein. If state law does not permit repayment of the Refund Advance Loan from the state Tax Refund or you do not receive a state Tax Refund, then the Refund Advance Loan shall be repaid solely from your federal Tax Refund. If state law allows repayment of the Refund Advance Loan from the state Tax Refund and the amount of the first Tax Refund you receive is insufficient to pay your obligations in full under this Loan Agreement, then you agree to pay the outstanding balance owing upon receipt of any subsequent Tax Refund. Therefore, you promise to pay the outstanding balance or the amount of your first Tax Refund, whichever is less, on the earlier of (i) the day you receive your 2024 state Tax Refund(s), only if applicable and permitted by state law; (ii) the day you receive your 2024 federal Tax Refund, or (iii) April 30, 2025. If (a) you will receive more than one Tax Refund, (b) the first Tax Refund you receive is insufficient to pay your loan in full, and (c) state law permits repayment from your state Tax Refund, then a second payment in the amount of the outstanding balance is due on the earlier of the day you receive your second Tax Refund or April 30, 2025. If you receive any tax Refund(s) directly from a federal or state taxing authority, you agree to repay the amount of the Refund Advance Loan to us immediately.

a. **Interest for the Interest-Bearing Refund Advance Loan. THE PROVISIONS OF THIS SECTION 11a ONLY APPLY**

**TO LOANS IN THE AMOUNT OF \$1,250 OR GREATER.** We earn interest at the daily rate of 0.09863% on the outstanding principal balance, beginning on the date that the loan proceeds are disbursed to you, and continuing thereafter for 60 calendar days. Early payment and partial payments may decrease the amount of interest you owe. Late Payments may increase the amount of interest you owe; however, the interest earned hereunder will cease to accrue after 60 days. If a partial payment is received, such payment will be applied first to unpaid interest, then to principal. We have made our estimated "Amount Financed" disclosure in good faith based upon the amount we believe you will receive in loan proceeds. In addition, we estimate that U.S. Department of Treasury or State Taxing Authority

will disburse your 2024 tax refund within 31 days of electronically filing and disbursement of the loan proceeds. Therefore, we have made the estimated "Annual Percentage Rate, Finance Charge, Total of Payments and Payment Schedule" disclosures assuming in good faith that we will receive payment for the total principal and interest owing in one payment 31 days from disbursement of the loan proceeds.

- b. **No Interest for the No-Cost Refund Advance Loan.** THE PROVISIONS OF THIS **SECTION 11b ONLY APPLY TO LOANS IN THE AMOUNT OF EITHER \$250, \$500 OR \$1,000.** No interest accrues on the outstanding principal balance. We charge \$0.00 in fees, charges or points in connection with the no-cost Refund Advance Loan. However, you may pay fees for other products that you choose, including fees to your tax preparer for your tax preparation and filing, fees for a Refund Transfer (if you choose to purchase one), or fees for other third-party services.

12. **Security.** You grant us a security interest in your 2024 tax refund(s) as well as any and all funds sent to us for disbursement from the IRS and/or state taxing authorities ("Tax Refunds(s)") as well as any Tax Refunds from any subsequent years, if applicable and permitted by state law. *If your 2024 Tax Refunds are insufficient to repay the loan in full after applying such Tax Refund amount(s) to the outstanding balance of the loan, as additional security we may apply your Tax Refund(s) from any subsequent years, if your Tax Refunds are again processed by Pathward, to repay any difference, unless prohibited by applicable law.* Repayment of this Refund Advance Loan solely from your 2024 Tax Refunds thereby reduces the amount you can expect to receive from such Tax Refunds. If you have any other outstanding debts with us as of the time you sign this Agreement or that accrues at any time before the issuance of your tax refund(s), we may deduct such amounts owed from your 2024 tax refund(s), unless prohibited by law.

13. **Right to Rescind, Prepayment, and Default.** You will not incur a fee, charge or penalty if you request to rescind on or before the close of business on the third day after obtaining the loan proceeds. If you rescind, then you must return the Refund Advance Loan proceeds, and we will rebate and refund to your account any interest we have earned. To rescind or prepay, call (888) 782-0860 to make such arrangements. Thereafter, you may prepay this loan in full or in part and will not incur an additional charge or fee. You will be in default if you break any promise in this Loan Agreement. We may at any time and in our sole discretion delay enforcing or choose not to enforce any of our rights or remedies under this Loan Agreement or under applicable law without losing any of those or any other rights or remedies. Even if we do not enforce our rights or remedies at any one time, we may enforce them at a later date.

14. **Account-Related Communication.** You authorize us to contact you using automatic telephone dialing systems, artificial or prerecorded voice message systems, text messaging systems and automated email systems in order to provide you with information about your loan. You authorize us to make such contacts using any telephone numbers (including wireless, landline and VOIP numbers) or email addresses you supply to us in connection with your loan application or loan agreement, the servicing of amounts you owe, or any other loan-related matter. Message and data rates may be imposed by your mobile, wireless, or Internet carrier. To stop text messages, you can simply reply "STOP" to any text message we send you. To stop emails, you can follow the opt-out instructions included at the bottom of the emails.

15. **Privacy Policy.** We respect your privacy of information relating to the Refund Advance Loan and encourage you to read our Privacy Policy, provided above. Changes may be made to our Privacy Policy from time to time and we will provide you with any notice of such changes required by applicable law. Our current Privacy Policy is also available at [www.pathward.com/privacy-policy](http://www.pathward.com/privacy-policy).

16. **Arbitration Provision and Jury Trial Waiver.** You agree that the Arbitration Provision and Jury Trial Waiver set forth above is incorporated herein by reference and governs disputes or claims between us as set forth therein, unless you are a covered borrower under the federal Military Lending Act.

17. **Representations and Acknowledgements.** You are not a debtor under any proceeding in bankruptcy and have no intention to file a petition for relief under any chapter of the United States Bankruptcy Code. You are at least 18 years of age (or 19 in Nebraska and Alabama). You have read, understand, and agree to all of the terms of this Application. You certify that the information you have provided to us and your tax preparer prior to signing this Application is true and accurate. You acknowledge that you are applying for the Refund Advance Loan of your own free will and are not relying on any recommendation from your tax preparer or any other party as to its suitability for your financial situation. You affirm that you have chosen your tax preparer for your own reasons and/or convenience, without our recommendation or endorsement. You absolve us and will not hold us liable should your tax preparer make a mistake in the computation of your tax return(s) or make any other error or omission in submitting the same.

18. **Application Denial.** We may decline your Application based on our underwriting standards including without limitation a review of information from the Internal Revenue Service or US Department of Treasury, Bureau of the Fiscal Service, such as if you, and if applicable your spouse, have delinquent child support or outstanding unpaid taxes, student loans, or other federal debt or a review of information contained in your credit report(s) or an inability to verify your identity. We will notify you of our decision in writing.

19. **Military Lending Act.** The Military Lending Act provides protections for certain members of the Armed Forces and their dependents ("Covered Borrowers"). The provisions of this section apply to Covered Borrowers as defined by 32 C.F.R. § 232.3(g).

**Statement of MAPR:** Federal law provides important protections to members of the Armed Forces and their dependents relating to extensions of consumer credit. In general, the cost of consumer credit to a member of the Armed Forces and his or her

dependent may not exceed an annual percentage rate of 36 percent. This rate must include, as applicable to the credit transaction or account: The costs associated with credit insurance premiums; fees for ancillary products sold in connection with the credit transaction; any application fee charged (other than certain application fees for specified credit transactions or accounts); and any participation fee charged (other than certain participation fees for a credit card account).

**Oral Disclosures:** To hear a statement of the MAPR and a clear description of your payment obligation, please call 844-549-7937.

**Covered Borrower Savings Clause:** If any contract provision not identified herein is contrary to the rights and protections afforded to Borrower by Federal law pursuant to 10 U.S.C. § 987 and its implementing regulations, including but not limited to 32 C.F.R. § 232.8, then the conflicting provisions or proscribed terms are inoperative, and shall have no force and effect. However, all remaining contract terms and provisions not proscribed or prohibited shall remain in full force and effect.

**DO NOT SIGN THIS REFUND ADVANCE LOAN APPLICATION AND LOAN AGREEMENT UNTIL YOU READ ALL OF THE TERMS. REVIEW EACH OF THE FREQUENTLY ASKED QUESTIONS ABOVE. CALL (888) 782-0860 IF YOU STILL HAVE QUESTIONS ABOUT THIS LOAN. YOU ACKNOWLEDGE AND AGREE THAT, IF YOU APPLY AND ARE APPROVED FOR AN INTEREST-BEARING REFUND ADVANCE LOAN, YOU ARE RECEIVING A LOAN WHICH CHARGES INTEREST. THE MONEY YOU RECEIVE FROM A REFUND ADVANCE LOAN IS NOT YOUR TAX REFUND. YOU FURTHER ACKNOWLEDGE THAT RECEIVING A LOAN FROM US HAS NO EFFECT ON THE TIMING FOR RECEIVING YOUR TAX REFUND. THAT IS, YOU WILL NOT RECEIVE YOUR TAX REFUND "FASTER" OR "QUICKER" BY OBTAINING A LOAN FROM US. IF YOUR APPLICATION IS DENIED, YOU WILL STILL RECEIVE YOUR TAX REFUND IN THE MANNER YOU CHOSE DURING TAX PREPARATION. NOTE THAT ANY FEES YOU PAID TO YOUR TAX PREPARER FOR YOUR TAX PREPARATION WILL NOT BE REFUNDED.**

Borrower's Signature: \_\_\_\_\_

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date: \_\_\_\_\_ Borrower's SSN: XXXXXXXXXXXXXXXXXXXXXXX

**NOTE:** If a joint tax return is being filed, the Joint Filer must sign the Spouse Agreement and Joint Filer Authorization for Release of Information on the following pages.

Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your application for a Loan, and to use and disclose the information you have provided in the application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you or the Joint Filer to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association, and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Borrower's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Borrower's SSN (last 4): XXXXXXXXXXXXXXXXXXXX

**LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT**

For purposes of this LIMITED PURPOSE MARRIED JOINT TAX FILER AGREEMENT ("SPOUSE AGREEMENT"), the words "we", "us" and "our" mean Pathward, National Association. The words "you" and "your" mean the spouse of the tax preparation customer applying for the Refund Advance Loan and signing above. Please review this SPOUSE AGREEMENT and sign and complete the information requested on the lines below if your filing status is married filing jointly and your spouse is applying for the Refund Advance Loan (a "Joint Filer"). By signing below, you acknowledge and agree that:

- You are not applying for the Refund Advance Loan;
- You are not agreeing to be, and will not be held, personally liable for the Refund Advance Loan received by your spouse;
- If your spouse's application is approved, then any refund from your jointly filed income tax return(s) may be used to repay the Refund Advance Loan;
- You grant us a security interest in any 2024 federal and, if applicable and permitted by state law, state Tax Refund(s), as well as any Tax Refunds from any subsequent years, along with any information from your jointly filed tax return to repay the Refund Advance Loan received by your spouse;
- You agree that you have received a copy of our Privacy Policy; and
- The **Arbitration Provision and Jury Trial Waiver** set forth above is incorporated herein by reference and governs disputes or claims against us relating to this SPOUSE AGREEMENT, unless you are a covered borrower under the federal Military Lending Act.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Joint Filer Authorization for Release of Information

By signing below, you authorize Pathward, National Association, and its service providers to contact the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program call center on your behalf in connection with our review of your spouse's application for a Refund Advance Loan, and to use and disclose the information provided in your spouse's application to the US Department of Treasury, Bureau of the Fiscal Service, and to obtain any and all information related to debt owed by you to the United States Government, to a State, or any debt enforced by a State, including child support obligations and/or any payments made or due to you by a Federal or State agency, and/or any tax return information disclosed to the Internal Revenue Service in order to collect tax debt through the levy process under 26 U.S.C. §6331(h), and to conduct tax refund offset under 26 U.S.C. §6402. Tax return information is defined in 26 U.S.C. § 6103(b). Information includes, but is not limited to, correspondence and other information related to your debt(s) or payment(s), including your tax refund payment(s). You authorize the U.S. Department of the Treasury, Bureau of the Fiscal Service to disclose the information described above to Pathward, National Association and its service providers. This authorization extends to any automated system or by any other written, electronic or telephonic means. You agree to complete and sign all documents necessary to obtain such information from the US Department of Treasury, Bureau of the Fiscal Service Treasury Offset Program. You understand that the US Department of the Treasury, Bureau of the Fiscal Service, its employees, agents, and contractors, are not required to inform you of disclosures made under this authorization. This authorization authorizes the use and disclosure of information described above from any tax year. This authorization will be valid for 6 months from the date of signing, unless sooner revoked by you in writing and the revocation is received and processed by the US Department of Treasury, Bureau of Fiscal Service at this address: Supervisor, TOP Call Center, P.O. Box 1686, Birmingham, Alabama 35201-1686.

Joint Filer's Signature: \_\_\_\_\_ Joint Filer's SSN: XXXXXXXXXXXXXXXXXXXXXXX

Print Joint Filer's Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Authorization for the Social Security Administration (SSA)  
To Release Social Security Number (SSN) Verification**

Printed Name: <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Date of Birth: <u>XXXXXXXXXX</u>	Social Security Number: <u>XXXXXXXXXXXXXXXXXXXX</u>
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Reason for authorizing consent: (Please select one)

- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> To apply for a mortgage    | <input checked="" type="checkbox"/> To apply for a loan          | <input checked="" type="checkbox"/> To meet a licensing requirement |
| <input checked="" type="checkbox"/> To open a bank account     | <input checked="" type="checkbox"/> To open a retirement account | <input checked="" type="checkbox"/> Other                           |
| <input checked="" type="checkbox"/> To apply for a credit card | <input checked="" type="checkbox"/> To apply for a job           |   |

With the following company ("the Company"):

Company Name: Pathward, N.A.

Company Address: 5501 S. Broadband Ln., Sioux Falls, SD 57108

The name and address of the Company's Agent (if applicable):

Agent's Name: N/A

Agent's Address: N/A

I authorize the Social Security Administration to verify my name and SSN to the Company and/or the Company's Agent, if applicable, for the purpose I identified. I am the individual to whom the Social Security number was issued or the parent or legal guardian of a minor, or the legal guardian of a legally incompetent adult. I declare and affirm under the penalty of perjury that the information contained herein is true and correct. I acknowledge that if I make any representation that I know is false to obtain information from Social Security records, I could be found guilty of a misdemeanor and fined up to \$5,000.

**This consent is valid only for one-time use. This consent is valid only for 90 days from the date signed, unless indicated otherwise by the individual named above. If you wish to change this timeframe, fill in the following:**

This consent is valid for \_\_\_\_\_ days from the date signed. \_\_\_\_\_ (Please initial.)

Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Relationship (if not the individual to whom the SSN was issued): \_\_\_\_\_

**Privacy Act Statement Collection and Use of Personal Information**

Sections 205(a) and 1106 of the Social Security Act, as amended, allow us to collect this information. Furnishing us this information is voluntary. However, failing to provide all or part of the information may prevent us from releasing information to a designated company or company's agent. We will use the information to verify your name and Social Security number (SSN). In addition, we may share this information in accordance with the Privacy Act and other Federal laws. For example, where authorized, we may use and disclose this information in computer matching programs, in which our records are compared with other records to establish or verify a person's eligibility for Federal benefit programs and for repayment of incorrect or delinquent debts under these programs. A list of routine uses is available in our Privacy Act System of Records Notice (SORN) 60-0058, entitled Master Files of SSN Holders and SSN Applications. Additional information and a full listing of all our SORNS are available on our website at [www.socialsecurity.gov/foia/bluebook](http://www.socialsecurity.gov/foia/bluebook).

**Paperwork Reduction Act Statement** - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 3 minutes to complete the form. You may send comments on our time estimate above to: SSA, 6401 Security Blvd., Baltimore, MD 21235-6401. *Send to this address only comments relating to our time estimate, not the completed form.*

— — — — — TEAR OFF — — — — —

**NOTICE TO NUMBER HOLDER**

The Company and/or its Agent have entered into an agreement with SSA that, among other things, includes restrictions on the further use and disclosure of SSA's verification of your SSN. To view a copy of the entire model agreement, visit <http://www.ssa.gov/cbsv/docs/SampleUserAgreement.pdf>.

		party a reasonable opportunity over the next 30 days to resolve the Dispute on an individual basis.
How does an arbitration start?	Mailing a notice	If the parties do not reach an agreement to resolve the Dispute within 30 days after notice of the Dispute is received, the complaining party may commence a lawsuit or an arbitration, subject to the terms of this Dispute Contract. To start an arbitration, the complaining party picks the administrator and follows the administrator's rules. If one party begins or threatens a lawsuit, the other party can demand arbitration. This demand can be made in court papers, such as a motion to compel arbitration. Once an arbitration demand is made, no lawsuit can be brought and any existing lawsuit must stop unless a court rules otherwise.
Will any hearing be held nearby?	Yes	The Arbitrator may decide that an in-person hearing is unnecessary and that he or she can resolve a Dispute based on written filings and/or a conference call. However, any in-person arbitration hearing must be held at a place reasonably convenient to you.
What about appeals?	Very limited	Appeal rights under the FAA are very limited. The Arbitrator's award will be final and binding. Any appropriate court may enter judgment upon the Arbitrator's award.
<b>Arbitration Fees and Awards.</b>		
Who bears arbitration fees?	Usually, we do.	We will pay all filing, administrative, hearing and Arbitrator fees if you act in good faith, cannot get a waiver of such fees, and ask us to pay. We will always pay amounts required under applicable law or the administrator's rules.
When will we cover your legal fees and costs?	If you win	If you win an arbitration, we will pay the reasonable fees and costs for your attorneys, experts and witnesses. We will also pay these amounts if required under applicable law or the administrator's rules or if payment is required to enforce this Dispute Contract. The Arbitrator shall not limit his or her award of these amounts because your Dispute is for a small amount.
Will you ever owe us for arbitration or attorneys' fees?	Only for bad faith	The Arbitrator can require you to pay our fees if (and only if): (1) the Arbitrator finds that you have acted in bad faith (as measured by the standards set forth in Federal Rule of Civil Procedure 11(b)); and (2) this power does not make this Dispute Contract invalid.
Can an award be explained?	Yes	A party may request details from the Arbitrator within 14 days of the ruling. The Arbitrator will determine whether to grant such request.
What happens if a part of this Dispute Contract cannot be enforced?	It depends	If any portion of this Dispute Contract cannot be enforced, the rest of the Dispute Contract will continue to apply, except in two instances. First, if a court rules that the Arbitrator can decide a Dispute on a class basis and that ruling is not reversed on appeal, then this entire Dispute Contract (except for this sentence) will be void. Second, if a claim is brought seeking public injunctive relief and a court determines that the restrictions in this Dispute Contract prohibiting the Arbitrator from awarding relief on behalf of third parties are unenforceable with respect to such claim (and that determination becomes final after all appeals have been exhausted), then the claim for public injunctive relief will be determined in court and any individual claims seeking monetary relief will be arbitrated. In such a case, the parties will request that the court stay the claim for public injunctive relief until the arbitration award pertaining to individual relief has been entered in court. In no event will a claim for public injunctive relief be arbitrated.

For questions complaints and concerns, call (888) 782-0860.

## \$1 Million Tax Audit Defense Membership Program Agreement

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus \$1 Million Tax Audit Defense Membership Program ("Program")** provided to members of the Program ("Members") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "Company"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

**1. Definitions:** The following definitions are applicable to the Agreement.

- a. "ERO" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus \$1 Million Tax Audit Defense Membership Program**" (or the "Program") is a service program offered by **Company** and is paid for by the **ERO** and provided to the **Taxpayer** as part of the tax preparation services at no additional cost to the **Taxpayer**.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, 1040PR and 1040NR, and/or a state acknowledged individual state **Return** (if applicable) and is not otherwise excluded in this Agreement.
- d. "**Negligence**" means failure on the part of the **Tax Preparer** to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent **Tax Preparer** would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their **Tax Preparer** with complete and accurate information to enable them to accurately prepare the tax **Return**.
- e. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- f. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**.
- g. "**Company**" Tax Protection Plus, LLC and the American Advantage Association.
- h. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the **ERO**.

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return**, and **Company** receives payment of the **Company Program Fee**, and for a period of three (3) years (for Federal **Returns**) and four (4) years (for state **Returns**) from the date of acknowledgment of the **Return** (the Membership Term), if the IRS or state audits or issues a letter or notice regarding the **Taxpayer's** **Return**, **Company** will provide the **Taxpayer** with the following Services to be performed exclusively by **Company** representatives for up to \$1,000,000.00 in service fees at **Company's** then current retail rate structure for such Services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of case requirements and the available options.
- 2.3 Professional IRS and/or state document review, consultation and organization.
- 2.4 Drafting of letters and other necessary correspondence with the IRS and/or state as needed.
- 2.5 Assistance with telephone communication with the IRS and/or state agent for explanations and discussions during the audit process, when necessary.
- 2.6 Assistance with all IRS forms unless excluded below in section 3.
- 2.7 Assistance with denied credits, including: Earned Income Credit, Child and Dependent Care Credit, Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, and Savers Credit.
- 2.8 Assistance with rejected W-7 applications.
- 2.9 Assistance with IRS and/or state Identity Theft.
- 2.10 Tax debt relief including but not limited to Installment Agreements, Offers in Compromise, Tax Penalty Abatement, Tax Liens, Wage Garnishment Relief, and Innocent Spouse Relief provided that **Taxpayer** meets all guidelines for approval of the applicable debt relief and pays all associated governmental fees. **Taxpayers** with unpaid prior tax debt may not qualify for assistance with some or all tax debt relief options, including but not limited to Offers in Compromise.
- 2.11 Representation before the IRS or state taxing authority by a credentialed **Company** representative, when **Company**, in its sole discretion, determines such representation is necessary.
- 2.12 Legal representation in a federal or state tax court by a **Company** appointed tax attorney, when **Company**, in its sole discretion, determines such legal representation is the most advisable option.
- 2.13 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the Services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax returns and or Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquiries:

- 3.1 **Returns** other than individual 1040, 1040SR, 1040PR and 1040NR, and individual state **Returns** including, but not limited to corporate, partnership, trust, estate, gift and employment returns.
- 3.2 **Returns** in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of additional taxes owed, or had knowledge of an existing audit, letter or notice from the IRS or state taxing authority, as of the date **Taxpayer** enrolled in the **Program**.
- 3.3 **Returns** prepared with **Negligence**, recklessness, intentional misrepresentation, or fraud.
- 3.4 Local, city, and county tax returns.
- 3.5 Prior tax year **Returns** that are not eligible for E-File.
- 3.6 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS or state criminal investigations.
- 3.7 Letters, notices, or audits related to bartering income, estate tax, or gift tax.
- 3.8 When there is a lack of clarity from the IRS and/or state taxing authorities, we may not be able to provide complete assistance.
- 3.9 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

**4. Taxpayer Responsibilities:** In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the audit notice received to request an extension of the deadline for responding,
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Cancellation:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her Membership, the **Member** may cancel the Membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation.

**7. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following

representations and acknowledgements:

7.1 **Member** has read this Agreement carefully and understands the **Program**.

7.2 **Member** may cancel his/her **Program** Membership at any time before the conclusion of the Membership Term.

7.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** Membership only for his/her personal benefit. A **Member's** violation of this paragraph 7.3 will result in immediate termination of the **Program** Membership.

7.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

7.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer** or **ERO**.

7.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.8 **Member** understands and agrees that the **Program** is not insurance.

7.9 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Taxpayer**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **ERO**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A TAX PREPARER OR ERO FOR THE SERVICES PROVIDED TO MEMBERS BY THE TAX PREPARER OR ERO. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Member** who uses the Services under the **Program** Membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** Membership as provided in Section 6.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Member**, at the address provided by the **Member**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to Membership in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

## Tax Reimbursement Membership Program Agreement

The following terms and conditions of this Membership Agreement (the "Agreement") govern the Tax Reimbursement Program. Throughout this document, **Program** refers to this Tax Reimbursement Program. **You** and **Your** refer to the person(s) or **Participant(s)** who have been enrolled in the **Program** by a **Participating Tax Preparer**. **We**, **Us** and **Our** refer to the **Company** providing this benefit to **Participants**. In addition, when in bold certain words and phrases are defined as follows:

### **1. Definitions:**

The following definitions are applicable to the Agreement.

- a. "**Assessment**" means an initial assessment by the Internal Revenue Service (IRS) or state taxing authority against the **Return** for additional taxes, penalties and/or interest that is made within three (3) years from the date the **Return** was acknowledged by the IRS, and/or the state taxing authority.
- b. "**Error**" means a miscalculation by a **Tax Preparer** or certain mistakes by the **Tax Preparer** that result in an **Assessment**.
- c. "**Negligence**" means failure on the part of the **Tax Preparer** to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent **Tax Preparer** would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their **Tax Preparer** with complete and accurate information to enable them to accurately prepare the tax **Return**.
- d. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, and 1040NR, and/or a state acknowledged individual state tax **Return** (if applicable) and is not otherwise excluded in this Agreement.
- e. "**Tax Preparer**" and "**Participating Tax Preparer**" means the Electronic Return Originator (ERO) and or the individual completing and signing the acknowledged **Return** as the paid preparer who is an organization member of the American Advantage Association authorized to enroll **Participants** in the **Program**.
- f. "**Participant**" means the individual (or individuals if filing a Joint **Return**) for which a **Participating Tax Preparer** or **ERO** completes and signs an acknowledged **Return** and reports them as a participant in the **Program** to **Company**.
- g. "**Company**" means Tax Protection Plus, LLC through the American Advantage Purchasing Group and its members and the American Advantage Association and its organization member **Participating Tax Preparers** and **EROs**.
- h. "**Company Program Fee**" is the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the **ERO**.
- i. "**Membership**" is a term defining a **Participant's** status as a **Participant** in the **Program** who is eligible to receive the Services defined in this Agreement.

**2. Services provided by Company under the Program:** For a period of three (3) years from the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** (the **Membership Term**), and **Company** receives payment of the **Company Program Fee**, if the **Participant's** **Return** is assessed additional taxes, penalties and/or interest from the IRS or state taxing authority as the direct result of a legitimate **Error** made by a **Participating Tax Preparer**, participation in the **Company Program** qualifies the **Participant** for reimbursement of up to a combined total of \$2,500.00 in additional taxes, penalties, and interest as calculated by the IRS and state, subject to the limitations and qualification criteria described in section 5. The **Company Program Fee** is paid for by the **ERO** and this **Program** is provided to the **Taxpayer** as part of the tax preparation services at no additional cost to the **Taxpayer**. REIMBURSEMENT BENEFITS ARE NOT AVAILABLE AND WILL NOT BE PAID TO TAXPAYERS WHO RESIDE IN SD, WY, PUERTO RICO OR IN ANY OTHER STATE IN WHICH APPLICABLE LAW PROHIBITS COMPANY FROM MAKING SUCH PAYMENT

**3. Program Exclusions:** The following types of tax returns and or letters, notices, and audits are specifically excluded. **Company** is under no obligation to provide **Participant** with the Services in connection with such returns, letters, notices, and audits :

- 3.1 **Returns** other than individual 1040, 1040SR, 1040NR, and individual state **Returns** including, but not limited to, corporate, partnership, trust, estate, gift, and employment returns.
- 3.2 **Returns** in which the **Participant** or **Tax Preparer** had knowledge of additional taxes owed, or had knowledge of an existing audit, letter, or notice from the IRS or state taxing authority as of the date **Participant** enrolled in **Program**.
- 3.3 **Returns** prepared with **Negligence**, recklessness, intentional misrepresentation, or fraud.
- 3.4 Self-prepared **Returns**.
- 3.5 Local, city, and county tax returns.
- 3.6 Prior tax year tax **Returns** that are not eligible for E-file.
- 3.7 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS and/or state criminal investigations.
- 3.8 Letters, notices, or audits related to foreign income, court awards and damages, bartering income, canceled debt, estate tax, and gift tax.
- 3.9 Letters, notices, or audits related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Credit to holders of tax credit bonds, and Credit for prior year minimum tax.
- 3.10 Letters, notices, or audits related to Digital Assets.
- 3.11 No reimbursement will be made for issues arising from estimated taxes, including underpayment of estimated tax penalty and/or overstatement of estimated tax.
- 3.12 No reimbursement will be made if the **ERO** inputs an incorrect banking account number for direct deposit of refund.
- 3.13 Letters, notices, or audits related to a data breach or compromised **Taxpayer** data that was not immediately reported to the IRS and state regulatory authorities by the **Tax Preparer**.
- 3.14 No reimbursement will be made for state-specific credits that are filed after the credit deadline, regardless of a filing extension.

**4. Participant Responsibilities:** In order for **Company** to be obligated to provide the Services to **Participant**, the **Participant** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the notice received to request an extension of the deadline for responding,
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

### **5. Reimbursement Policy and Criteria:**

5.1 The Service that provides for reimbursement of assessed penalties, interest and taxes is provided through **Company** and its **Participating Tax Preparers** and **EROs**.

5.2 A **Participant's** eligibility for reimbursement of assessed penalties, interest, and taxes is subject to the exclusions described in Section 3. If the audit is a result of a legitimate **Error** made by a **Participating Tax Preparer**, participation in the **Company Program** qualifies the **Participant** for reimbursement of the net effect of additional taxes, penalties and interest assessed up to \$2,500.00 for the **Return**. Qualified reimbursements will be paid by **Company** only after all of the obligations of **Participant** in Section 4 are satisfied, the **Participant** provides **Company** with proof satisfactory to **Company** that either (a) all tax obligations have been paid in full to the IRS and/or state or (b) the **Participant** is current with any payment agreement entered into with the IRS and/or state and **Company** receives a completed Reimbursement Request Form from the **Participating Tax Preparer** describing the **Error** and how it occurred.

5.3 The **Participant** will receive Form 1099 MISC from the **Company** for the amount of the reimbursement.

5.4 Notwithstanding anything contained herein to the contrary, the **Participant** is not eligible for reimbursement if the additional tax, penalty or interest is assessed as a result of:

5.4.1 Incomplete, incorrect, or misleading information intentionally provided by the **Participant, Tax Preparer or ERO**.

5.4.2 **ERO's or Tax Preparer's** reckless failure to include W-2, 1099 or any other taxable income on the **Return**.

5.4.3 The **Participant's** inability to provide the IRS and/or state or **Company** with sufficient records to support any item on the **Return**, including (but not limited to) filing status, deductions, expenses or dependents.

5.4.4 **Returns** prepared with **Negligence**.

**6. Disclosure of Information:** Participant hereby agrees that his/her specific **Taxpayer** information, including all information that **Participant** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**7. Participant Representations and Acknowledgments:** In return for the Services available under the **Program**, the **Participant** makes the following representations and acknowledgments:

7.1 **Participant** has read this Agreement carefully and understands the **Program**.

7.2 **Membership** in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Participant** agrees that he/she will use his/her **Program Membership** only for his/her personal benefit. A **Participant's** violation of this paragraph 7.2 will result in immediate termination of the **Program Membership**.

7.3 **Participant** understands that **Participant** is responsible for paying the **Tax Preparer or ERO** for their services rendered.

7.4 **Participant** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer or ERO**.

7.5 **Participant** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.6 **Participant** understands and agrees that the **Program** is not insurance.

7.7 The **Participant** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Participant**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Participant's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer, ERO**, or a direct Provider of the tax services provided to **PARTICIPANTS** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **PARTICIPANT** FROM A **PARTICIPATING TAX PREPARER OR ERO**. **PARTICIPANT** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER OR ERO** FOR THE SERVICES PROVIDED TO **PARTICIPANT** BY THE **TAX PREPARER OR ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Participant** from a **Tax Preparer or ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Participant**, the **Participant** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Participant** who uses the Services under the **Program** hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Participant** or **Participant's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Participant** or **Participant's** legal representative(s) against **Company** shall be cancellation of their **Program Membership**.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Participant**, at the address provided by the **Participant**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to **Membership** in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Participant** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision

Tax Protection Plus Through the American Advantage Association  
P.O. Box 24279 Winston Salem, NC 27114  
[cases@taxprotectionplus.com](mailto:cases@taxprotectionplus.com) / Phone # 866-942-8348 / Fax# 850-424-1420

**Information:** Tax Protection Plus through the American Advantage Association and the American Advantage Purchasing Group has obtained a policy from an 'A' rated insurer to back up its provision of the Tax Reimbursement Program.

## Identity Theft Restoration Membership Program Agreement

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus Identity Theft Restoration Membership Program** ("Program") provided to members of the Program ("Members") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "Company"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

**1. Definitions:** The following definitions are applicable to the Agreement.

- a. "ERO" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus Identity Theft Restoration Membership Program**" (or the "Program") is a service program offered by **Company** and is paid for by the **ERO** and provided to the **Taxpayer** as part of the tax preparation services at no additional cost to the **Taxpayer**.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, 1040PR, and 1040NR, and/or a state acknowledged individual state tax **Return** (if applicable) and is not otherwise excluded in this Agreement.
- d. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- e. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**.
- f. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by ERO.
- g. "**Company**" Tax Protection Plus, LLC and the American Advantage Association

**2. Services provided by Company under the Program:** From the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee**, and for a period of one (1) year (the Membership Term), **Company** will provide the **Taxpayer**, and other individuals listed on the tax **Return** (collectively, the "**Taxpayer**") with the following Services to be performed exclusively by **Company** representatives (collectively, the "Services"):

**Identity Theft Restoration:** **Taxpayer** is provided with toll free telephone access to an identity theft risk management specialist who will provide **Taxpayer** with the following recovery services\*:

- Assist members with investigating fraudulent activity.
- Place phone calls, send electronic notifications, and prepare appropriate documentation on the member's behalf, including dispute letters for defensible complaints to any and all appropriate state agencies and financial institutions.
- Issue fraud alerts and victim statements when necessary, with the three consumer credit reporting agencies, the FTC, SSA, and U.S. Postal Service.
- Submit ID Theft Affidavit to involved creditors for card cancellation and new card issuance.
- Contact, follow up and escalate issues with affected agencies, creditors, financial institutions, to reinforce member's rights.
- Assist the member in notifying local law enforcement authorities to file the appropriate official reports.
- Provide peace of mind and resolution of key issues from start to finish as swiftly as possible.
- Provide members with a "Case Completion Kit" including copies of documentation, correspondence, forms and letters for their personal records.
- Provide daily identity monitoring with all three credit bureaus for six months following an identity theft incident reported by **Member** to **Company**.

\* Requires Taxpayer to sign a Special Limited Power of Attorney

2.1 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the Services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax **Returns** are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns:

3.1 **Returns** other than individual 1040, 1040SR, 1040PR, and 1040NR, and individual state **Returns** including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.

3.2 Returns in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of an existing identity theft issue as of the date **Taxpayer** enrolled in **Program**.

3.3 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS or state criminal investigations.

3.4 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

**4. Taxpayer Responsibilities:** In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

4.1 Notify **Company** within thirty (30) days from the date of a suspected identity theft incident.

4.2 Provide the **Company** with any further assistance or documents as requested that support its **Identity Theft Restoration** Services.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Cancellation Option:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her Membership, the **Member** may cancel the Membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation.

**7. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgments:

7.1 **Member** has read this Agreement carefully, understands the **Program**.

7.2 **Member** may cancel his/her **Program** Membership at any time before the conclusion of the Membership Term subject to the terms of Section 6 of this Agreement.

7.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** Membership only for his/her personal benefit. A **Member's** violation of this paragraph 7.3 will result in immediate termination of the **Program** Membership.

7.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

7.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer** or **ERO**.

X

7.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.8 **Member** understands and agrees that the **Program** is not insurance.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in the **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, COMPANY GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A MEMBER FROM A PARTICIPATING TAX PREPARER OR ERO. MEMBER ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON COMPANY'S SKILL OR JUDGMENT IN SELECTING A TAX PREPARER OR ERO FOR THE SERVICES PROVIDED TO MEMBERS BY THE TAX PREPARER OR ERO. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Member** who uses the Services under the **Program** Membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** Membership as provided in Section 6.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Member**, at the address provided by the **Member**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to Membership in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Tax Protection Plus Through the American Advantage Association  
P.O. Box 24279 Winston Salem, NC 27114  
[cases@taxprotectionplus.com](mailto:cases@taxprotectionplus.com) / Phone # 866-942-8348 / Fax# 850-424-1420

Form 8582

XXXXXXXXXXXX  
Passive Activity Loss Limitations

OMB No. 1545-1008

2024

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

See separate instructions.

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

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Attachment

Sequence No. 858

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

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

1a	99999999999999
1b	( 99999999999999 )
1c	( 99999999999999 )

**1d** 999999999999**All Other Passive Activities**

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

2a	99999999999999
2b	( 99999999999999 )
2c	( 99999999999999 )

**2d** 999999999999

- 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** 999999999999

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

5	99999999999999
6	99999999999999
7	99999999999999

**4** 999999999999  
**5** 99999999999999  
**6** 99999999999999  
**7** 99999999999999  
**8** 99999999999999  
**9** 99999999999999**Part III Total Losses Allowed**

- 10** Add the income, if any, on lines 1a and 2a and enter the total .....  
**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 .....

**10** 999999999999  
**11** 999999999999**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
XXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c	9999999999	9999999999	9999999999		

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
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
Total. Enter on Part I, lines 2a, 2b, and 2c	9999999999	9999999999	9999999999		

**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).
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999	9999999999
Total		9999999999	1.00	9999999999	9999999999

**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
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
Total		9999999999	1.00	9999999999

**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
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
Total		9999999999	9999999999	9999999999

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

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

Name of activity: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Total</b> .....	999999999	1.00	999999999	999999999	999999999

XXXXXXXXXXXX  
**Passive Activity Loss Limitations**

See separate instructions.

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

Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

XX

XXXXXXXXXXXX

**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   99999999999999	1d	999999999999
b Activities with net loss (enter the amount from Part IV, column (b)) .....	1b ( 99999999999999 )		
c Prior years' unallowed losses (enter the amount from Part IV, column (c)) .....	1c ( 99999999999999 )		
d Combine lines 1a, 1b, and 1c .....			

**All Other Passive Activities**

2a Activities with net income (enter the amount from Part V, column (a)) .....	2a   99999999999999	2d	999999999999
b Activities with net loss (enter the amount from Part V, column (b)) .....	2b ( 99999999999999 )		
c Prior years' unallowed losses (enter the amount from Part V, column (c)) .....	2c ( 99999999999999 )		
d Combine lines 2a, 2b, and 2c .....	99999999999999		

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 .....	99999999999999	3	999999999999
If line 3 is a loss and:	<ul style="list-style-type: none"> <li>• Line 1d is a loss, go to Part II.</li> <li>• Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.</li> </ul>		

**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 <b>smaller</b> of the loss on line 1d or the loss on line 3 .....	4	999999999999
5 Enter \$150,000. If married filing separately, see instructions .....		
6 Enter modified adjusted gross income, but not less than zero. See instructions .....		
<b>Note:</b> If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5 .....	7	999999999999
8 Multiply line 7 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions .....	8	999999999999
9 Enter the <b>smaller</b> of line 4 or line 8. If line 3 includes any CRD, see instructions .....	9	999999999999

**Part III Total Losses Allowed**

10 Add the income, if any, on lines 1a and 2a and enter the total .....	10	999999999999
11 <b>Total losses allowed from all passive activities for 2024.</b> Add lines 9 and 10. See instructions to find out how to report the losses on your tax return .....		

**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
XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Total.</b> Enter on Part I, lines 1a, 1b, and 1c	9999999999	9999999999	9999999999		

**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
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX				
	9999999999	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX				
	9999999999	9999999999	9999999999	9999999999	9999999999
Total. Enter on Part I, lines 2a, 2b, and 2c	9999999999	9999999999	9999999999		

**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).
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX				
	XXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX				
	XXXXXX	9999999999	9999999999	9999999999	9999999999
Total		9999999999	1.00	9999999999	9999999999

**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
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
Total		9999999999	1.00	9999999999

**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
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	9999999999	9999999999	9999999999
Total		9999999999	9999999999	9999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

<b>Part IX Activities With Losses Reported on Two or More Forms or Schedules.</b> See instructions.					
Name of activity: XXXXXXXXXXXXXXXXXXXXXXXXXXXX	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Form or schedule and line number to be reported on (see instructions):</b> XXXXXXXXXXXX					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....	999999999				
<b>b</b> Net income from form or schedule .....	999999999				
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....	999999999	999999999	999999999	999999999	999999999
<b>Total</b> .....	999999999	1.00	999999999	999999999	999999999



Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Activity	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Form	XXXXXX	Unit	999
Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Entire Disposition of Activity	X		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					

**Passive Activity Credits**

Credits	Prior Year Suspended Credits	Current Year Generated	Current Year Utilized	Suspended Credits To Next Year
Investment - coal, gasification	999999999999	999999999999	999999999999	999999999999
Investment - advanced energy	999999999999	999999999999	999999999999	999999999999
Investment - advanced manufacturing	999999999999	999999999999	999999999999	999999999999
Investment - Energy (post '07)	999999999999	999999999999	999999999999	999999999999
Investment - Rehabilitation (Pre '08)	999999999999	999999999999	999999999999	999999999999
Investment rehabilitation (post '07)	999999999999	999999999999	999999999999	999999999999
Work opportunity	999999999999	999999999999	999999999999	999999999999
Biofuel producer	999999999999	999999999999	999999999999	999999999999
Increasing research activities	999999999999	999999999999	999999999999	999999999999
Increasing research activities - specified	999999999999	999999999999	999999999999	999999999999
Low-income housing - pre '90	999999999999	999999999999	999999999999	999999999999
Low-income housing - post '89	999999999999	999999999999	999999999999	999999999999
Low-income housing - post '07	999999999999	999999999999	999999999999	999999999999
Prior/Expired general business	999999999999	999999999999	999999999999	999999999999
Disabled access	999999999999	999999999999	999999999999	999999999999
Renewable electricity prod - Part I	999999999999	999999999999	999999999999	999999999999
Indian employment	999999999999	999999999999	999999999999	999999999999
Employer social security tax tip	999999999999	999999999999	999999999999	999999999999
Orphan drug	999999999999	999999999999	999999999999	999999999999
New markets	999999999999	999999999999	999999999999	999999999999
Small employer pension plan	999999999999	999999999999	999999999999	999999999999
Employer child care facilities/serv	999999999999	999999999999	999999999999	999999999999
Large partnership general credits	999999999999	999999999999	999999999999	999999999999
Nonconventional source fuel	999999999999	999999999999	999999999999	999999999999
Qualified electric vehicle	999999999999	999999999999	999999999999	999999999999
Empowerment zone employment	999999999999	999999999999	999999999999	999999999999
Renewable electricity prod - Part II	999999999999	999999999999	999999999999	999999999999
Railroad track maintenance	999999999999	999999999999	999999999999	999999999999
Bio & renewable diesel fuels	999999999999	999999999999	999999999999	999999999999
Low sulfur diesel fuel production	999999999999	999999999999	999999999999	999999999999
Distilled spirits	999999999999	999999999999	999999999999	999999999999
Energy efficient home	999999999999	999999999999	999999999999	999999999999
Energy efficient appliance	999999999999	999999999999	999999999999	999999999999
Alternative motor vehicle	999999999999	999999999999	999999999999	999999999999
Alternative fuel vehicle refueling	999999999999	999999999999	999999999999	999999999999
Mine rescue team training	999999999999	999999999999	999999999999	999999999999
Agriculture chemical security	999999999999	999999999999	999999999999	999999999999
Employer differential wage	999999999999	999999999999	999999999999	999999999999
Carbon dioxide	999999999999	999999999999	999999999999	999999999999
Qualified plug-in electric vehicle	999999999999	999999999999	999999999999	999999999999
New clean vehicle credit	999999999999	999999999999	999999999999	999999999999
Small employer health insurance	999999999999	999999999999	999999999999	999999999999
New hire retention	999999999999	999999999999	999999999999	999999999999
Enhanced oil recovery	999999999999	999999999999	999999999999	999999999999
Margin well production	999999999999	999999999999	999999999999	999999999999
Employee retention	999999999999	999999999999	999999999999	999999999999
Family and medical leave	999999999999	999999999999	999999999999	999999999999
Advanced manufacturing production	999999999999	999999999999	999999999999	999999999999
Commercial clean vehicle	999999999999	999999999999	999999999999	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Activity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form XXXXXX Unit 999  
Entire Disposition of Activity X**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	X Utilized	Suspended Losses To Next Year
Operating	999999999999	999999999999	999999999999	999999999999
Short-term capital loss	999999999999	999999999999	999999999999	999999999999
Long-term capital loss	999999999999	999999999999	999999999999	999999999999
28% rate capital loss	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999
Ordinary business loss	999999999999	999999999999	999999999999	999999999999
Other Losses - 1040 Schedule 1	999999999999	999999999999	999999999999	999999999999

**Alternative Minimum Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	X Utilized	Suspended Losses To Next Year
Operating	999999999999	999999999999	999999999999	999999999999
Short-term capital loss	999999999999	999999999999	999999999999	999999999999
Long-term capital loss	999999999999	999999999999	999999999999	999999999999
28% rate capital loss	999999999999	999999999999	999999999999	999999999999
Section 1231 loss	999999999999	999999999999	999999999999	999999999999
Ordinary business loss	999999999999	999999999999	999999999999	999999999999
Other Losses - 1040 Schedule 1	999999999999	999999999999	999999999999	999999999999

X XXX

XXXXXXXXXXXXXXXXXXXXXX	999999999999

XX	999999999999
XX	999999999999
XX	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Activity

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form XXXXXX Unit 999  
Entire Disposition of Activity X**Passive Activity Credits**

Credits	Prior Year Suspended Credits	Current Year Generated	Current Year Utilized	Suspended Credits To Next Year
Investment - coal, gasification	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Investment - advanced energy	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Investment - advanced manufacturing	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Investment - energy (post '07)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Investment - rehabilitation (Pre '08)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Investment - rehabilitation (post '07)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Work opportunity	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Biofuel producer	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Increasing research activities	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Increasing research activities - specified	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Low-income housing - pre '90	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Low-income housing - post '89	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Low-income housing - post '07	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Prior/Expired general business	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Disabled access	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Renewable electricity prod - Part I	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Indian employment	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Employer social security tax tip	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Orphan drug	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
New markets	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Small employer pension plan	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Employer child care facilities/serv	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Large partnership general credits	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Nonconventional source fuel	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Qualified electric vehicle	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Empowerment zone employment	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Renewable electricity prod - Part II	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Railroad track maintenance	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Bio & renewable diesel fuels	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Low sulfur diesel fuel production	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Distilled spirits	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Energy efficient home	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Energy efficient appliance	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Alternative motor vehicle	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Alternative fuel vehicle refueling	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Mine rescue team training	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Agricultural chemical security	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Employer differential wage	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Carbon dioxide	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Qualified plug-in electric vehicle	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Plug-in elect drive motor / New clean	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Small employer health insurance	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
New hire retention	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Enhanced oil recovery	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Margin well production credit	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Employee retention	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Family and medical leave	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Advanced manufacturing production	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Commercial clean vehicle	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

1 Adjusted gross income ..... 1 999999999999

## 2 Subtractions:

2(a) Passive activity income .....	2(a) <u>999999999999</u>
2(b) Taxable social security income .....	2(b) <u>999999999999</u>
2(c) Other .....	2(c) <u>999999999999</u>
2(d) Total subtractions .....	2(d) <u>999999999999</u>

## 3 Additions:

3(a) Allowed passive activity losses .....	3(a) <u>999999999999</u>
3(b) Rental real estate loss allowed to real estate professionals .....	3(b) <u>999999999999</u>
3(c) Overall loss from a PTP .....	3(c) <u>999999999999</u>
3(d) Taxpayer's IRA deduction .....	3(d) <u>999999999999</u>
3(e) Spouse's IRA deduction .....	3(e) <u>999999999999</u>
3(f) One-half self-employment tax .....	3(f) <u>999999999999</u>
3(g) Series EE & I Bond Interest .....	3(g) <u>999999999999</u>
3(h) Employer's adoption assistance program exclusion amount .....	3(h) <u>999999999999</u>
3(i) Student loan interest deduction .....	3(i) <u>999999999999</u>
3(j) Reserved .....	3(j) <u>999999999999</u>
3(k) Other .....	3(k) <u>999999999999</u>
Total additions .....	3(m) <u>999999999999</u>

4 Modified adjusted gross income ..... 4 999999999999

## Passive Activity Credit Limitations

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

Go to [www.irs.gov/Form8582CR](http://www.irs.gov/Form8582CR) for instructions and the latest information.

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Passive Activity Credits**

**Caution:** If you have credits from a publicly traded partnership, see *Publicly Traded Partnerships (PTPs)* in the instructions.

**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c in the instructions.)**

1a Credits from Worksheet 1, column (a) .....

1a | 9999999999999

1b | 9999999999999

1c | 9999999999999

**Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c in the instructions.)**

2a Credits from Worksheet 2, column (a) .....

2a | 9999999999999

2b | 9999999999999

2c | 9999999999999

**Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c in the instructions.)**

3a Credits from Worksheet 3, column (a) .....

3a | 9999999999999

3b | 9999999999999

3c | 9999999999999

**All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)**

4a Credits from Worksheet 4, column (a) .....

4a | 9999999999999

4b | 9999999999999

4c | 9999999999999

5 Add lines 1c, 2c, 3c, and 4c .....

5 | 9999999999999

6 Enter the tax attributable to net passive income (see instructions) .....

6 | 9999999999999

7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions .....

7 | 9999999999999

**Note:** 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, III, or IV. Instead, go to line 37.

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

**Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7 .....

8 | 9999999999999

9 Enter \$150,000. If married filing separately, see instructions .....

9 | 9999999999999

10 Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 .....

10 | 9999999999999

11 Subtract line 10 from line 9 .....

11 | 9999999999999

12 Multiply line 11 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions .....

12 | 9999999999999

13 Enter the amount, if any, from line 9 of Form 8582 .....

13 | 9999999999999

14 Subtract line 13 from line 12 .....

14 | 9999999999999

15 Enter the tax attributable to the amount on line 14 (see instructions) .....

15 | 9999999999999

16 Enter the **smaller** of line 8 or line 15 .....

16 | 9999999999999

For Paperwork Reduction Act Notice, see instructions.

Form 8582-CR (Rev. 12-2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**

**Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17 Enter the amount from line 7 .....	17	999999999999
18 Enter the amount from line 16 .....	18	999999999999
19 Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V .....	19	999999999999
20 Enter the <b>smaller</b> of line 2c or line 19 .....	20	999999999999
21 Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26 .....	21	999999999999
22 Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30 .....	22	999999999999
23 Subtract line 22 from line 21 .....	23	999999999999
24 Multiply line 23 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions .....	24	999999999999
25 Enter the amount, if any, from line 9 of Form 8582 .....	25	999999999999
26 Subtract line 25 from line 24 .....	26	999999999999
27 Enter the tax attributable to the amount on line 26 (see instructions) .....	27	999999999999
28 Enter the amount, if any, from line 18 .....	28	999999999999
29 Subtract line 28 from line 27 .....	29	999999999999
30 Enter the <b>smaller</b> of line 20 or line 29 .....	30	999999999999

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

**Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31 If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7 .....	31	999999999999
32 Enter the amount from line 30 .....	32	999999999999
33 Subtract line 32 from line 31. If zero, enter -0- here and on line 36 .....	33	999999999999
34 Enter the <b>smaller</b> of line 3c or line 33 .....	34	999999999999
35 Tax attributable to the remaining special allowance (see instructions) .....	35	999999999999
36 Enter the <b>smaller</b> of line 34 or line 35 .....	36	999999999999

**Part V Passive Activity Credit Allowed**

37 <b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <i>Publicly Traded Partnerships (PTPs)</i> in the instructions. ....	37	999999999999
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**Part VI Election To Increase Basis of Credit Property**

38 If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions .....	<input checked="" type="checkbox"/>
39 Name of passive activity disposed of .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
40 Description of the credit property for which the election is being made .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
41 Amount of unallowed credit that reduced your basis in the property .....	\$ 999999999999

**Low-Income Housing Credit**

OMB No. 1545-0984

**u Attach to your tax return.**  
**u Go to [www.irs.gov/Form8586](http://www.irs.gov/Form8586) for the latest information.**Attachment  
Sequence No. **36a**

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

1 Number of Forms 8609-A attached .....	<b>u</b> 999		
2 Has there been a decrease in the qualified basis of any buildings accounted for on line 1 since the close of the preceding tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i) XXXXXXXXXX (ii) XXXXXXXXXX (iii) XXXXXXXXXX (iv) XXXXXXXXXX			XXXXXXXXXXXX
3 Current year credit from attached Form(s) 8609-A (see instructions)	3	999999999999	
4 Low-income housing credit from partnerships, S corporations, estates, and trusts	4	999999999999	
5 Add lines 3 and 4. Estates and trusts, go to line 6. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4d	5	999999999999	
6 Amount allocated to beneficiaries of the estate or trust (see instructions)	6	999999999999	
7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d	7	999999999999	

Form **8594**

(Rev. November 2021)

Department of the Treasury  
Internal Revenue Service**Asset Acquisition Statement  
Under Section 1060**

OMB No. 1545-0074

 Attach to your income tax return. Go to [www.irs.gov/Form8594](http://www.irs.gov/Form8594) for instructions and the latest information.Attachment Sequence No. **169**

Name as shown on return

Identifying number as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Check the box that identifies you:

 Purchaser     Seller**Part I General Information**

1 Name of other party to the transaction

Other party's identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Address (number, street, and room or suite no.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX

2 Date of sale

3 Total sales price (consideration)

XXXXXXX

999999999999

**Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 999999999999	\$ 999999999999
Class II	\$ 999999999999	\$ 999999999999
Class III	\$ 999999999999	\$ 999999999999
Classes IV	\$ 999999999999	\$ 999999999999
Class V	\$ 999999999999	\$ 999999999999
Class VI and VII	\$ 999999999999	\$ 999999999999
Total	\$ 999999999999	\$ 999999999999

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? .....

 Yes     No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? .....

 Yes     No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? .....

 Yes     No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8594** (Rev. 11-2021)

**Part III** **Supplemental Statement** – Complete only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration. See instructions.

7 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.

XXXXXXXXX XXXXXXXXXXXXX				
<b>8</b>	Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
Class I	\$	9999999999999	\$ 999999999999	\$ 9999999999999
Class II	\$	999999999999	\$ 999999999999	\$ 999999999999
Class III	\$	999999999999	\$ 999999999999	\$ 999999999999
Class IV	\$	999999999999	\$ 999999999999	\$ 999999999999
Class V	\$	999999999999	\$ 999999999999	\$ 999999999999
Class VI and VII	\$	999999999999	\$ 999999999999	\$ 999999999999
Total	\$	999999999999		\$ 999999999999

**9** Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

## Nondeductible IRAs

OMB No. 1545-0074

2024

Attachment  
Sequence No. 48Department of the Treasury  
Internal Revenue Service

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions.

XXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**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)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.

XXXXXX

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Foreign country name

XXXXXXXXXXXXXXXXXXXX

Foreign province/state/county

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code

XXXXXXXXXXXX

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA; conversions, recharacterizations, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions .....	1	999999999999
2	Enter your total basis in traditional IRAs. See instructions .....	2	999999999999
3	Add lines 1 and 2 .....	3	999999999999
	In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion?	No	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.
		Yes	Go to line 4.
4	Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025 .....	4	999999999999
5	Subtract line 4 from line 3 .....	5	999999999999
6	Enter the value of <b>all</b> your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions) .....	6	999999999999
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. <b>Do not</b> include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, <b>do not</b> include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions) .....	7	999999999999
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16 .....	8	999999999999
9	Add lines 6, 7, and 8 .....	9	999999999999
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" .....	10	x 9999999
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17 .....	11	999999999999
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA .....	12	999999999999
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions .....	X	999999999999
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2024 and earlier years</b> .....	14	999999999999
15a	Subtract line 12 from line 7 .....	15a	999999999999
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions) .....	15b	999999999999
c	<b>Taxable amount.</b> Subtract line 15b from line 15a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, <b>or</b> 1040-NR, line 4b .....	X	999999999999
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.	15c	999999999999

**Part II 2024 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs**

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2024.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 .....	16	999999999999
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) .....	17	999999999999
18	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b .....	X 18	999999999999

**Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs**

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2024. For this purpose, a distribution **does not** include a rollover (but does include certain 2024 retirement plan distribution repayments treated as rollovers \*see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2024, including any qualified first-time homebuyer distributions, and any 2024 retirement plan distributions whose repayments are treated as rollovers (see instructions) .....	19	999999999999
20	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions .....	20	999999999999
21	Subtract line 20 from line 19. If zero or less, enter -0- .....	21	999999999999
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> .....	22	999999999999
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) .....	23	999999999999
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions .....	24	999999999999
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c .....	25a	999999999999
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 19, as applicable (see instructions) .....	25b	999999999999
c	<b>Taxable amount.</b> Subtract line 25b from line 25a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b .....	25c	999999999999

<b>Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 _____		

<b>Paid</b>  <b>Preparer</b>  <b>Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Firm's EIN XXXXXXXXXXXX		
	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	Phone no. XXXXXXXXXXXX		

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form **8606** (2024)

Name of recipient

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

- |  |                         |
|--|-------------------------|
| 1. Enter the basis in your traditional IRA(s) as of 12/31/23 .....   | 1. <u>999999999999</u>  |
| 2. Enter the total of all traditional IRA contributions made for 2024, <b>whether or not deductible</b> . Include contributions made during 2025 for 2024 year, but not rollover contributions properly rolled over into the IRAs.<br>Also, do not include certain returned contributions described in the instructions for line 7, Part I, of Form 8606 .....   | 2. <u>999999999999</u>  |
| 3. Add lines 1 and 2 .....   | 3. <u>999999999999</u>  |
| 4. Enter the value of ALL your traditional IRA(s) as of 12/31/2024 (including any outstanding rollovers from traditional IRAs to other traditional IRAs). Subtract any repayments of qualified disaster recovery assistance or recovery assistance distributions .....   | 4. <u>999999999999</u>  |
| 5. Enter the total distributions from traditional IRAs (including amounts converted to Roth IRAs shown on line 16 of Form 8606) received in 2024. (Do not include outstanding rollovers included on line 4 or any rollovers between traditional IRAs completed by 12/31/2024. Also, do not include certain returned contributions described in the instructions for line 7, Part I, of Form 8606.). Do include repayments of qualified disaster recovery assistance or recovery assistance distributions ..... | 5. <u>999999999999</u>  |
| 6. Add lines 4 and 5 .....   | 6. <u>999999999999</u>  |
| 7. Divide line 3 by line 6. Enter the result as a decimal. Do not enter more than 1.0000 .....   | 7. <u>999999999999</u>  |
| 8. <b>Nontaxable portion</b> of the distribution. Multiply line 5 by line 7. Enter the result here and on line 13 and 17 of Form 8606 .....  | 8. <u>999999999999</u>  |
| 9. <b>Taxable portion of the distribution (before adjustment for conversions)</b> . Subtract line 8 from line 5.<br>Enter the result here and if there are no amounts converted to Roth IRAs, <b>STOP HERE</b> and enter the result on line 15a of Form 8606 .....   | 9. <u>999999999999</u>  |
| 10. Enter the amount included on line 9 that is allocable to amounts converted to Roth IRAs by 12/31/2024.<br>(See <b>footnote 1</b> at the end of this worksheet.) Enter here and on line 18 of Form 8606 .....   | 10. <u>999999999999</u> |
| 11. <b>Taxable portion of the distribution (after adjustment for conversions)</b> . Subtract line 10 from line 9.<br>Enter the result here and on line 15a of Form 8606 .....  | 11. <u>999999999999</u> |

**1** If the amount on line 5 of this worksheet includes an amount converted to a Roth IRA by 12/31/2024, you must determine the percentage of the distribution allocable to the conversion. To figure the percentage, divide the amount converted (from line 16 of Form 8606) by the total distributions shown on line 5. To figure the amounts to include on line 10 of this worksheet and on line 18, Part II of Form 8606, multiply line 9 of the worksheet by the percentage you figured.

**2** If you have Social Security benefits do not report the amount on line 9 or line 11 on Form 8606, Line 15a. Instead use the taxable portion of the distribution in calculating line 3 of Worksheet 1 For Social Security Recipients Who Contribute to an IRA.

## Annual Statement for Low-Income Housing Credit

File with owner's federal income tax return.  
 See separate instructions.

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Compliance Information**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| A Building identification number (BIN) <input type="checkbox"/> XXXXXXXXXXXX   |                          |                          |
| B This Form 8609-A is for (check the box) <input type="checkbox"/> a newly constructed or existing building <input checked="" type="checkbox"/> section 42(e) rehabilitation expenditures <input type="checkbox"/>   |                          |                          |
| C Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in A?<br>If "No," see the instructions and stop here—do not go to Part II.  | <input type="checkbox"/> | <input type="checkbox"/> |
| D Did the building in A qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed?<br>If "No," see the instructions and stop here—do not go to Part II. | <input type="checkbox"/> | <input type="checkbox"/> |
| E Was there a decrease in the qualified basis of the building in A for the tax year for which this form is being filed?<br>If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.     | <input type="checkbox"/> | <input type="checkbox"/> |

**Part II Computation of Credit**

1 Eligible basis of building	1 999999999999
2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2 9999999
3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3 999999999999
4 Part-year adjustment for disposition or acquisition during the tax year	4 999999999999
5 Credit percentage	5 9999999
6 Multiply line 3 or line 4 by the percentage on line 5	6 999999999999
7 Additions to qualified basis, if any	7 999999999999
8 Part-year adjustment for disposition or acquisition during the tax year	8 999999999999
9 Credit percentage. Enter one-third of the percentage on line 5	9 9999999
10 Multiply line 7 or line 8 by the percentage on line 9	10 999999999999
11 Section 42(f)(3)(B) modification	11 999999999999
12 Add lines 10 and 11	12 999999999999
13 Credit for building before line 14 reduction. Subtract line 12 from line 6	13 999999999999
14 Disallowed credit due to federal grants (see instructions)	14 999999999999
15 Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15 999999999999
16 Taxpayer's proportionate share of credit for the year (see instructions)	16 999999999999
17 Adjustments for deferred first-year credit (see instructions)	17 999999999999
18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)	18 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8609-A (Rev. 12-2008)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form 8615

Department of the Treasury  
Internal Revenue Service

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Tax for Certain Children Who  
Have Unearned Income**

Attach only to the child's Form 1040 or 1040-NR.

Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **33**

Child's name shown on return

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

Child's social security number

XXXXXXXXXXXX

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

**B** Parent's social security number

XXXXXXXXXXXX

**C** Parent's filing status (check one): Single Married filing jointly Married filing separately Head of Household Qualifying surviving spouse**Part I Child's Net Unearned Income**

- |   |   |              |
|---|---|--------------|
| 1 Enter the child's unearned income. See instructions .....   | 1 | 999999999999 |
| 2 If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040) or <b>Schedule A</b> (Form 1040-NR), enter \$2,600. Otherwise, see instructions ..... | 2 | 999999999999 |
| 3 Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return .....                 | 3 | 999999999999 |
| 4 Enter the child's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions .....                                  | 4 | 999999999999 |
| 5 Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return .....        | 5 | 999999999999 |

**Part II Tentative Tax Based on the Tax Rate of the Parent**

- |   |     |              |
|---|-----|--------------|
| 6 Enter the parent's <b>taxable income</b> from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions .....  | 6   | 999999999999 |
| 7 Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above .....  | 7   | 999999999999 |
| 8 Add lines 5, 6, and 7. See instructions .....   | 8   | 999999999999 |
| 9 Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here .....  | 9   | 999999999999 |
| 10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>Form 8814</b> or any tax from recapture of an education credit. If the parent files Form 2555, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ..... | 10  | 999999999999 |
| 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> .....   | 11  | 999999999999 |
| <b>12a</b> Add lines 5 and 7 .....  | 12a | 999999999999 |
| <b>b</b> Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) .....  | 12b | 999999       |
| <b>13</b> Multiply line 11 by line 12b .....  | 13  | 999999999999 |

**Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.**

- |   |    |              |
|---|----|--------------|
| 14 Subtract line 5 from line 4 .....  | 14 | 999999999999 |
| 15 Enter the tax on the amount on line 14 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ..... | 15 | 999999999999 |
| 16 Add lines 13 and 15 .....  | 16 | 999999999999 |
| 17 Enter the tax on the amount on line 4 based on the <b>child's</b> filing status. See instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here .....  | 17 | 999999999999 |
| 18 Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions .....   | 18 | 999999999999 |

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

Form 8615 (2024)

DAA

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Use the appropriate Line 5 Worksheets to figure the net capital gain and qualified dividends on Form 8615 line 5.

- Worksheet #1 if 8615 line 2 is \$2600 and lines 3 and 5 are the same
- Worksheet #2 if 8615 line 2 is **more than** \$2600 and lines 3 and 5 are the same amount
- Worksheet #3 if 8615 line 5 is **less** than line 3

**Line 5 Worksheet #1**

1. Enter your qualified dividends ..... 1. 999999999999
2. Enter your net capital gain ..... 2. 999999999999
3. Enter the amount from Form 8615 line 1 ..... 3. 999999999999
4. Divide line 1 by line 3 ..... 4. 999999999999
5. Divide line 2 by line 3 ..... 5. 999999999999
6. Multiply \$2600 by line 4 ..... 6. 999999999999
7. Multiply \$2600 by line 5 ..... 7. 999999999999
8. **Qualified dividends on line 5.** Subtract line 6 from line 1 (do not enter less than zero or more than line 5 of Form 8615) ..... 8. 999999999999
9. **Net capital gain on line 5.** Subtract line 7 from line 2 (do not enter less than zero or more than the excess of Form 8615, line 5, over line 8) ..... 9. 999999999999

**Line 5 Worksheet #2**

1. Enter your qualified dividends ..... 1. 999999999999
2. Enter your net capital gain ..... 2. 999999999999
3. Add lines 1 and 2 ..... 3. 999999999999
4. Divide line 1 by line 3 ..... 4. 999999999999
5. Enter your itemized deductions directly connected with the production of your qualified dividends or net capital gain ..... 5. 999999999999
6. Multiply line 4 by line 5 ..... 6. 999999999999
7. Subtract line 6 from line 5 ..... 7. 999999999999
8. Subtract line 7 from line 2 ..... 8. 999999999999
9. Subtract line 6 from line 1 ..... 9. 999999999999
10. Enter the amount on Form 8615, line 1 ..... 10. 999999999999
11. Divide line 1 by line 10 (do **not** enter more than 1.000) ..... 11. 999999999999
12. Divide line 2 by line 10 (do **not** enter more than 1.000 minus line 11) ..... 12. 999999999999
13. Multiply \$1,300 by line 11 ..... 13. 999999999999
14. Multiply \$1,300 by line 12 ..... 14. 999999999999
15. **Qualified dividends on line 5.** Subtract line 13 from line 9 (do not enter less than zero or more than Form 8615, line 5) ..... 15. 999999999999
16. **Net capital gain on line 5.** Subtract line 14 from line 8 (do not enter less than zero or more than the excess of Form 8615, line 5, over line 15) ..... 16. 999999999999

**Line 5 Worksheet #3**

1. Enter your qualified dividends ..... 1. 999999999999
2. Enter your net capital gain ..... 2. 999999999999
3. Add lines 1 and 2 ..... 3. 999999999999
4. Divide line 1 by line 3 ..... 4. 999999999999
5. If the child itemized, enter your itemized deductions directly connected with the production of the income on line 3 ..... 5. 999999999999
6. Multiply line 4 by line 5 ..... 6. 999999999999
7. Subtract line 6 from line 5 ..... 7. 999999999999
8. Subtract line 7 from line 2 ..... 8. 999999999999
9. Subtract line 6 from line 1 ..... 9. 999999999999
10. If the child itemized deductions, enter your itemized deductions **not** directly connected with the production of the income on line 3. Otherwise, enter your standard deduction ..... 10. 999999999999
11. Enter your adjusted gross income (Form 1040, line 11, or Form 1040-NR, line 11) ..... 11. 999999999999
12. Divide line 3 by line 11 (do not enter more than 1.000) ..... 12. 999999999999
13. Multiply line 10 by line 12 ..... 13. 999999999999
14. Multiply line 13 by line 4 ..... 14. 999999999999
15. Subtract line 14 from line 13 ..... 15. 999999999999
16. **Qualified dividends on line 5.** Subtract line 14 from line 9. Enter the result here (do not enter less than zero or more than the amount on Form 8615, line 5) ..... 16. 999999999999
17. **Net capital gain on line 5.** Subtract line 15 from line 8 (do not enter less than zero or more than the excess of Form 8615, line 5, over line 16) ..... 17. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Qualified Dividends Included on Parent Tax Wrk Line 3**

- 1.Qualified dividends on Form 8615 Line 5 ..... 1. 99999999999999  
 2.Parent's qualified dividends ..... 2. 99999999999999  
 3.Siblings qualified dividends on Form 8615 line 5 3. 99999999999999  
 4.Add lines 1 through 3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 2 ... 4. 99999999999999

**Qualified Dividends Included on Form 8615 Line 6**

- 1.Taxpayer's qualified dividends ..... 1. 99999999999999  
 2.Qualified dividends on Form 8615 line 5 ..... 2. 99999999999999  
 3.Subtract line 2 from line 1. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column B, line 2 ..... 3. 99999999999999

**Form 4952, line 4g Included on Parent Tax Wrk Line 3**

- 1.Taxpayer's Form 4952, line 4g amount ..... 1. 99999999999999  
 2.Parent's Form 4952, line 4g amount ..... 2. 99999999999999  
 3.Siblings Form 4952, line 4g amount ..... 3. 99999999999999  
 4.Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 3 ... 4. 99999999999999

**Form 4952, line 4e Included on Parent Tax Wrk Line 3**

- 1.Taxpayer's Form 4952, line 4e amount ..... 1. 99999999999999  
 2.Parent's Form 4952, line 4e amount ..... 2. 99999999999999  
 3.Siblings Form 4952, line 4e amount ..... 3. 99999999999999  
 4.Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 4 ... 4. 99999999999999

**Net Capital Gain Included on Parent Tax Wrk Line 3**

- 1.Net capital gain on Form 8615 line 5 ..... 1. 99999999999999  
 2.Parent's Schedule D Tax Worksheet line 7 ..... 2. 99999999999999  
 3.Siblings net capital gain on Form 8615 line 5 ... 3. 99999999999999  
 4.Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 7 ... 4. 99999999999999  
 Complete lines 5 and 6 if the parents filed Schedule J  
 5.Parent's Sch J Line 2b (Elected net cap gain) ... 5. 99999999999999  
 6.Combine lines 4 and 5. If zero or less, enter zero. Enter results on Form 8615 Capital Gains Tax Calculation Wrk Column C, line 7 ... 6. 99999999999999

**Net Capital Gain Included on Form 8615 Line 6**

- 1.Taxpayer's net capital gain ..... 1. 99999999999999  
 2.Last line of Form 8615 Line 5 Worksheet ..... 2. 99999999999999  
 3.Subtract line 2 from line 1. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column B, line 7 ..... 3. 99999999999999

**28% Rate Gain & Unrecap Sect 1250 on Parent Tax Wrk Line 3 - Sch J**

- 1.Taxpayer's unrecap 1250 times Line 5 ratio ..... 1. 99999999999999  
 2.Parent's unrecaptured section 1250 ..... 2. 99999999999999  
 3.Siblings unrecap 1250 times Line 5 ratio ..... 3. 99999999999999  
 4.Add lines 1 - 3. Total unrecap 1250 gain on line 11 4. 99999999999999  
 5.Taxpayer's 28% capital gain times Line 5 ratio ... 5. 99999999999999  
 6.Parent's 28% capital gain ..... 6. 99999999999999  
 7.Siblings 28% capital gain times Line 5 ratio ..... 7. 99999999999999  
 8.Add lines 5 -7. Total 28% capital gain on line 11 8. 99999999999999  
 9.Add lines 4 and 8. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 11 9. 99999999999999

- 1.Taxpayer's unrecap 1250 times Line 5 ratio ..... 1. 99999999999999  
 2.Parent's unrecaptured section 1250 ..... 2. 99999999999999  
 3.Parent's Sch J elected unrecap sec 1250 .. 3. 99999999999999  
 4.Siblings unrecap 1250 times Line 5 ratio ... 4. 99999999999999  
 5.Combine In 1-4. Total Unrecap 1250 ..... 5. 99999999999999  
 6.Taxpayer's 28% cap gain times Line 5 ratio ..... 6. 99999999999999  
 7.Parent's 28% capital gain ..... 7. 99999999999999  
 8.Siblings 28% cap gain times Line 5 ratio ..... 8. 99999999999999  
 9.Combine In 6-8. Total 28% capital gain ..... 9. 99999999999999  
 10.Add lines 5 and 9. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column C, line 11 ..... 10. 99999999999999

**28% Rate Gain & Unrecaptured Section 1250 Included on 8615 Line 6**

- 1.Taxpayer's total unrecaptured sect 1250 gain times (1 minus Line 5 ratio) ..... 1. 99999999999999  
 2.Taxpayer's total 28% rate gain times (1 minus Line 5 ratio) ..... 2. 99999999999999  
 3.Add lines 1 and 2. Enter on Form 8615 Capital Gains Tax Calculation Wrk, Column B, line 11 ..... 3. 99999999999999

**Taxpayer's Information For Use When Preparing Other Children's Returns Using Parent's Information**

- Taxable income(1040 ln 15 / Foreign Earned Income Tax WS ln 3) 99999999999999  
 Qualified dividends on Form 8615, line 5 ..... 99999999999999  
 Taxpayer's Form 8615, line 5 ..... 99999999999999  
 Capital gain Line 5 ratio (Last line of applicable Line 5 Worksheet / Line 2 of line 5 Worksheet) ... 99999999999999  
 Net capital gain included on Form 8615, line 5 ..... 99999999999999

- Form 4952, line 4e ..... 99999999999999  
 Form 4952, line 4g ..... 99999999999999  
 Sch D line 18 (Net 28% rate gain) ..... 99999999999999  
 Sch D line 19 (Unrecaptured Section 1250 gain) ..... 99999999999999  
 Foreign Earned Income Tax Worksheet line 2 ..... 99999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>Tax Computation Using Maximum Capital Gains Rates</b>		(A) Parent tax wrk Line 4	(B) Parent tax wrk Line 9	(C) Sch J Wrk Line 4
1. Enter your taxable income on Parent tax wrk line 3/Form 8615 line 6*		1 999999999999	999999999999	999999999999
2. Enter your qualified dividends on Parent tax wrk line 3/8615 line 6*		2 999999999999	999999999999	999999999999
3. Enter the amount of 4952 line 4g included on Parent tax wrk line 3*		3 999999999999		999999999999
4. Enter the amount of 4952 line 4e included on Parent tax wrk line 3*		4 999999999999		999999999999
5. Subtract line 4 from line 3. If zero or less, enter -0-		5 999999999999		999999999999
6. Subtract line 5 from line 2. If zero or less, enter -0-		6 999999999999	999999999999	999999999999
7. Enter the net capital gain from Parent tax wrk line 3/Form 8615 line 6*		7 999999999999	999999999999	999999999999
8. Enter the smaller of line 3 or line 4		8 999999999999		999999999999
9. Subtract line 8 from line 7. If zero or less, enter -0-		9 999999999999	999999999999	999999999999
10. Add lines 6 and 9		10 999999999999	999999999999	999999999999
11. Enter the 28% rate gain and unrecaptured section 1250 included on Parent tax wrk line 3/Form 8615 line 6*				
12. Enter the smaller of line 9 or line 11		11 999999999999	999999999999	999999999999
13. Subtract line 12 from line 10		12 999999999999	999999999999	999999999999
14. Subtract line 13 from line 1		13 999999999999	999999999999	999999999999
15. Enter \$47,025 if Single/MFS; \$94,050 if MFJ/QW; \$63,000 if HOH		14 999999999999	999999999999	999999999999
16. Enter the smaller of line 1 or line 15		15 999999999999	999999999999	999999999999
17. Enter the smaller of line 14 or line 16		16 999999999999	999999999999	999999999999
18. Subtract line 10 from line 1. If zero or less, enter -0-		17 999999999999	999999999999	999999999999
19. Enter the smaller of line 1 or \$191,950 if Single or MFS; \$383,900 if MFJ or QW; \$191,950 if HOH		18 999999999999	999999999999	999999999999
20. Enter the smaller of line 14 or line 19				
21. Enter the larger of line 18 or line 20		19 999999999999	999999999999	999999999999
22. Subtract line 17 from line 16		20 999999999999	999999999999	999999999999
<b>If lines 1 and 16 are the same, skip lines 23 - 43 and go to line 44</b>		21 999999999999	999999999999	999999999999
23. Enter the smaller of line 1 or line 13		22 999999999999	999999999999	999999999999
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)				
25. Subtract line 24 from line 23. If zero or less, enter -0-		23 999999999999	999999999999	999999999999
26. Enter \$518,900 single; (\$291,850 MFS; \$583,750 married filing jointly/qualifying widow(er); \$551,350 head of household)		24 999999999999	999999999999	999999999999
27. Enter the smaller of line 1 or line 26		25 999999999999	999999999999	999999999999
28. Add lines 21 and 22				
29. Subtract line 28 from line 27. If zero or less, enter -0-		26 999999999999	999999999999	999999999999
30. Enter the smaller of line 25 or line 29		27 999999999999	999999999999	999999999999
31. Multiply line 30 by 15% (.15)		28 999999999999	999999999999	999999999999
32. Add lines 24 and 30		29 999999999999	999999999999	999999999999
<b>If lines 1 and 32 are the same, skip lines 33 - 43 and go to line 44</b>				
33. Subtract line 32 from line 23		30 999999999999	999999999999	999999999999
34. Multiply line 33 by 20% (.20)		31 999999999999	999999999999	999999999999
<b>If Unrecap Section 1250 is zero, skip lines 35 through 40 &amp; go to line 41</b>		32 999999999999	999999999999	999999999999
35. Enter the smaller of line 9 or unrecap Sec 1250 gain on Form 8615 line 6				
36. Add lines 10 and 21		33 999999999999	999999999999	999999999999
37. Enter the amount from line 1		34 999999999999	999999999999	999999999999
38. Subtract line 37 from line 36. If zero or less, enter -0-				
39. Subtract line 38 from line 35. If zero or less, enter -0-		35 999999999999	999999999999	999999999999
40. Multiply line 39 by 25% (.25)		36 999999999999	999999999999	999999999999
<b>If 28% rate gain is zero, skip lines 41 - 43 and go to line 44</b>		37 999999999999	999999999999	999999999999
41. Add lines 21, 22, 30, 33, and 39		38 999999999999	999999999999	999999999999
42. Subtract line 41 from line 1		39 999999999999	999999999999	999999999999
43. Multiply line 42 by 28% (.28)				
44. Figure the tax on line 21. Use the Tax Table or Computation WS		40 999999999999	999999999999	999999999999
45. Add lines 31, 34, 40, 43, and 44				
46. Figure the tax on line 1. Use the Tax Table or Computation WS		41 999999999999	999999999999	999999999999
47. Tax. Enter the smaller of In 45 or In 46 here & Parent tax wrk, line 4/9		42 999999999999	999999999999	999999999999
		43 999999999999	999999999999	999999999999
		44 999999999999	999999999999	999999999999
		45 999999999999	999999999999	999999999999
		46 999999999999	999999999999	999999999999
		47 999999999999	999999999999	999999999999

\*See applicable worksheet on the Form 8615 Worksheet for line calculation details

Form **1040****Form 8615 Schedule J Worksheet****2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Parent Tax Worksheet Line 4 - Schedule J Worksheet**

- |   |                               |
|---|-------------------------------|
| 1 Enter the amount from line 3 of the Parent Tax Worksheet .....  | 1 <u>999999999999</u>         |
| 2 Enter the elected farm income reported on the parent's Schedule J, line 2a .....  | 2 <u>999999999999</u>         |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- .....   | 3 <u>999999999999</u>         |
| 4 Figure the tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, or Sch D, whichever applies .....                       | 4 <u>999999999999</u>         |
| 5 Total the amounts reported on lines 8, 12, and 16 of the parent's Schedule J and enter the sum here .....                                     | 5 <u>999999999999</u>         |
| 6 Add lines 4 and 5 .....   | 6 <u>999999999999</u>         |
| 7 Enter the amount from the parent's Schedule J, line 22 .....  | 7 <u>999999999999</u>         |
| 8 Subtract line 7 from line 6. This is the Schedule J tax .....   | 8 <u>999999999999</u>         |
| 9 Tax figured on line 1 using the Tax Table, Tax Computation Worksheet or Form 8615 Capital Gains Calculation Worksheet Column A, Line 45 ..... | 9 <u>999999999999</u>         |
| <b>10 Tax.</b> Enter the <b>smaller</b> of line 8 or line 9 here and on the Parent Tax Worksheet, Line 4 .....                                  | <b>10 <u>999999999999</u></b> |

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>Tax Computation Using Maximum Capital Gains Rates</b>		(A) Parent tax wrk Line 4	(B) Parent tax wrk Line 9	(C) Sch J Wrk Line 4
1	Enter your taxable income from Parent tax wrk, Line 3/Form 8615, Line 6 .....	1 9999999999999	9999999999999	9999999999999
2	Enter the amount from the 8615 Tax Calculation Worksheet Line 2 .....	2 9999999999999	9999999999999	9999999999999
3	Enter the amount from the 8615 Tax Calculation Worksheet Line 3 .....	3 9999999999999		9999999999999
4	Enter the amount from the 8615 Tax Calculation Worksheet Line 4 .....	4 9999999999999		9999999999999
5	Subtract line 4 from line 3. If zero or less, enter -0- .....	5 9999999999999		9999999999999
6	Subtract line 5 from line 2. If zero or less, enter -0- .....	6 9999999999999	9999999999999	9999999999999
7	Enter the amount from the 8615 Tax Calculation Worksheet Line 7 .....	7 9999999999999	9999999999999	9999999999999
8	Enter the smaller of line 3 or line 4 .....	8 9999999999999		9999999999999
9	Subtract line 8 from line 7. If zero or less, enter -0- .....	9 9999999999999	9999999999999	9999999999999
10	Add lines 6 and 9 .....	10 9999999999999	9999999999999	9999999999999
11	Enter applicable amount from Frgn Earn Inc Tax Wrk line 2 (see below) .....	11 9999999999999	9999999999999	9999999999999
12	Subtract line 11 from line 1. If zero or less enter -0- .....	12 9999999999999	9999999999999	9999999999999
13	<b>Capital Gain Excess on Parent tax wrk line 3/Form 8615 line 6</b> Subtract line 12 from line 10. If the result is greater than zero, complete the rest of the worksheet. If not, stop here, there is no capital gain excess on Parent tax wrk, line 3 .....			
14	Enter the amount from line 9 above (which is before modification) .....	13 9999999999999	9999999999999	9999999999999
15	Enter the Capital Gain Excess calculated on Line 13 above .....	14 9999999999999	9999999999999	9999999999999
16	<b>Modified Line 9</b> reported on the Form 8615 Tax Calculation Worksheet. Subtract line 15 from line 14 but not less than -0- .....	15 9999999999999	9999999999999	9999999999999
17	Enter the amount from line 6 above (which is before modification) .....	16 9999999999999	9999999999999	9999999999999
18	Subtract line 14 from line 13, but not less than -0- .....	17 9999999999999	9999999999999	9999999999999
19	<b>Modified Line 6</b> reported on the Form 8615 Tax Calculation Worksheet. Subtract line 18 from line 17, but not less than -0- .....	18 9999999999999	9999999999999	9999999999999
20	Enter the amount of unrecaptured section 1250 gain included in the net capital gain on Form 8615 line 6/Parent tax wrk line 3 .....	19 9999999999999	9999999999999	9999999999999
21	Enter the Capital Gain Excess calculated on Line 13 above .....	20 9999999999999	9999999999999	9999999999999
22	<b>Modified Unrecaptured Section 1250 gain</b> reported on the Form 8615 Tax Calculation Worksheet. Subtract line 21 from line 20. If zero or less enter -0- .....	21 9999999999999	9999999999999	9999999999999
23	Enter the amount of 28% rate gain included in the net capital gain on Parent tax wrk, line 3 .....	22 9999999999999	9999999999999	9999999999999
24	Enter the Capital Gain Excess calculated on Line 13 above .....	23 9999999999999	9999999999999	9999999999999
25	<b>Modified 28% Rate Gain</b> reported on the Form 8615 Tax Calculation Worksheet. Subtract line 24 from line 23. If zero or less enter -0- .....	24 9999999999999	9999999999999	9999999999999
26	<b>Modified Line 11</b> reported on the Form 8615 Tax Calculation Worksheet. Combine line 22 and line 25	25 9999999999999	9999999999999	9999999999999
		26 9999999999999	9999999999999	9999999999999

## Foreign Earned Income Tax Worksheet Line 2 - Reported on Line 11 Above

- 1 Enter amount from line 2 of the parent's Foreign Earned Income Tax Worksheet ..... 1 99999999999
- 2 For each child filing Form 2555, enter amount from their Foreign Earned Income Tax Worksheet line 2 that exceeds any excess, of Form 8615 line 5 over taxable income:

Child's first name	(a) FEI Tax WS Line 2	(b) Form 8615 Line 5	(c) Taxable Income	(d) col b - col c not less than -0-	(e) Lower of col a or col d
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999
XXXXXXXXXXXXXX	99999999999	99999999999	99999999999	99999999999	99999999999

Enter the total of Column (e) .....

2 99999999999

3 Add lines 1 and line 2. Enter the amount here and on Line 11, Column A above .....

3 99999999999

4 For the taxpayer subtract line 2 col e from col a, but not less than zero, and enter on line 11, column B above .....

4 99999999999

Information Return by a Shareholder of a Passive Foreign  
Investment Company or Qualified Electing FundGo to [www.irs.gov/form8621](http://www.irs.gov/form8621) for instructions and the latest information.

Name of shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number (see instructions)

XXXXXXXXXXXX

Number, street, and room or suite no. If a P.O. box, see instructions.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Shareholder tax year: calendar year 20 XX or other tax year

beginning XXXXXXXX and ending XXXXXXXX

City or town, state, and ZIP code or country

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Check type of shareholder filing the return:  Individual  Corporation  Partnership  S Corporation  Nongrantor Trust  EstateCheck if any Excepted Specified Foreign Financial Assets are reported on this form. See instructions ..... Qualifying Insurance Corporation Election—I, a shareholder of stock of a foreign corporation, elect to treat such stock as the stock of a Qualifying Insurance Corporation under the alternative facts and circumstances test within the meaning of section 1297(f)(2). See instructions ..... 

Name of foreign corporation, passive foreign investment company (PFIC), or qualified electing fund (QEF)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employer identification number (if any)

XXXXXXXXXXXX

Address (Enter number, street, city or town, and country.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Tax year of foreign corporation, PFIC, or QEF: calendar year XX or other tax year beginning XXXXXXXX

and ending XXXXXXXX .

**Part I Summary of Annual Information** (see instructions)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

1 Description of each class of shares held by the shareholder: XXXXXXXXXXXXXXXXXXXXXXXXX

 Check if shares jointly owned with spouse.

2 Date shares acquired during the tax year, if applicable: XXXXXXXX

3 Number of shares held at the end of the tax year: 999999999999 XXXXXXXXXXXXXXXXXXXXXXXXX

4 Value of shares held at the end of the tax year (check the appropriate box, if applicable):

(a)  \$0-50,000 (b)  \$50,001-100,000 (c)  \$100,001-150,000 (d)  \$150,001-200,000

(e) If more than \$200,000, list value: 999999999999

5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, and inclusion or deduction under section 1296 (check all boxes that apply):

(a)  Section 1291 \$ 999999999999(b)  Section 1293 (Qualified Electing Fund) \$ 999999999999(c)  Section 1296 (Mark to Market) \$ 999999999999**Part II Elections** (see instructions)A  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.B  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.C  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.D  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.E  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V. XXXXXXXXXXXXXXXXXF  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.G  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. XXXXXXXXXXXXXXXXXH  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V. XXXXXXXXXXXXXXXXX

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making

Election B, also complete lines 8a through 9c. See instructions.

6a Enter your pro rata share of the ordinary earnings of the QEF .....	6a   9999999999999	
b Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	6b   9999999999999	
c Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....	6c   9999999999999	
7a Enter your pro rata share of the total net capital gain of the QEF .....	7a   9999999999999	
b Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	7b   9999999999999	
c Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. See instructions .....	7c   9999999999999	

**Complete lines 8 and 9 only if you are making a section 1294 election (Election B) for the current tax year.**

8a Add lines 6c and 7c .....	8a   9999999999999	
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. See instructions .....	8b   9999999999999	
c Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year .....	8c   9999999999999	
d Add lines 8b and 8c .....	8d   9999999999999	
e Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....	8e   9999999999999	
<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includable in income under section 951, you may make Election B with respect to the amount on line 8e.		
9a Enter the total tax for the tax year. See instructions .....	9a   9999999999999	
b Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	9b   9999999999999	
c Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B. See instructions</b> .....	9c   9999999999999	

**Part IV Gain or (Loss) From Mark-to-Market Election (see instructions)**

10a Enter the fair market value of your PFIC stock at the end of the tax year .....	10a   9999999999999	
b Enter your adjusted basis in the stock at the end of the tax year .....	10b   9999999999999	
c Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....	10c   9999999999999	
11 Enter any unreversed inclusions (as defined in section 1296(d)) .....	11   9999999999999	
12 Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....	12   9999999999999	
13 If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:		
a Enter the fair market value of the stock on the date of sale or disposition .....	13a   9999999999999	
b Enter the adjusted basis of the stock on the date of sale or disposition .....	13b   9999999999999	
c Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....	13c   9999999999999	
14a Enter any unreversed inclusions (as defined in section 1296(d)) .....	14a   9999999999999	
b Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....	14b   9999999999999	
c Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....	14c   9999999999999	

**Note:** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (see instructions)  
*Complete a separate Part V for each excess distribution and disposition. See instructions.*

15a	Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....	15a	999999999999
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....	15b	999999999999
c	Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.) .....	15c	999999999999
d	Multiply line 15c by 125% (1.25) .....	15d	999999999999
e	Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....	15e	999999999999
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....	15f	999999999999
16a	If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocable to days in each tax year.  XXXXXXXXXXXXXXXXXXXX	16b	999999999999
b	Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....	16c	999999999999
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). See instructions .....	16d	999999999999
d	Foreign tax credit (see instructions) .....	16e	999999999999
e	Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions .....	16f	999999999999
f	Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. See instructions .....		

Form **8621** (Rev. 12-2018)

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**  
*Complete a separate column for each outstanding election.*

<b>Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.</b>		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election .....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
18	Undistributed earnings to which the election relates .....	99999999	99999999	99999999	99999999	99999999	99999999
19	Deferred tax .....	99999999	99999999	99999999	99999999	99999999	99999999
20	Interest accrued on deferred tax (line 19) as of the filing date .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21	Event terminating election .....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22	Earnings distributed or deemed distributed during the tax year .....	99999999	99999999	99999999	99999999	99999999	99999999
23	Deferred tax due with this return .....	99999999	99999999	99999999	99999999	99999999	99999999
24	Accrued interest due with this return .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.</b>		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
25	Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19 .....	99999999	99999999	99999999	99999999	99999999	99999999
26	Interest accrued after partial termination of election. Subtract line 24 from line 20 .....	99999999	99999999	99999999	99999999	99999999	99999999

Form **8621** (Rev. 12-2018)

# Allocation of Individual Income Tax to the U.S. Virgin Islands

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/Form8689](http://www.irs.gov/Form8689) for the latest information.

2024

Attachment  
Sequence No. 869Department of the Treasury  
Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR (your tax return)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I Income From the U.S. Virgin Islands (USVI)**

1 Wages, salaries, tips, etc.	1	99999999999999
2 Taxable interest	2	99999999999999
3 Ordinary dividends	3	99999999999999
4 Taxable refunds, credits, or offsets of local USVI income taxes	4	99999999999999
5 Alimony received	5	99999999999999
6 Business income or (loss)	6	99999999999999
7 Capital gain or (loss)	7	99999999999999
8 Other gains or (losses)	8	99999999999999
9 IRA distributions (taxable amount)	9	99999999999999
10 Pensions and annuities (taxable amount)	10	99999999999999
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11	99999999999999
12 Farm income or (loss)	12	99999999999999
13 Unemployment compensation	13	99999999999999
14 Social security benefits (taxable amount)	14	99999999999999
15 Other income. List type and amount	15	99999999999999
16 Add lines 1 through 15. This is your total USVI income	16	99999999999999

**Part II Adjusted Gross Income From the USVI**

17 Educator expenses	17	99999999999999
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18	99999999999999
19 Health savings account deduction	19	99999999999999
20 Moving expenses for members of the armed forces	20	99999999999999
21 Deductible part of self-employment tax	21	99999999999999
22 Self-employed SEP, SIMPLE, and qualified plans	22	99999999999999
23 Self-employed health insurance deduction	23	99999999999999
24 Penalty on early withdrawal of savings	24	99999999999999
25 IRA deduction	25	99999999999999
26 Student loan interest deduction	26	99999999999999
27 Reserved for future use	27	
28 Reserved for future use	28	
29 Add lines 17 through 28	29	99999999999999
30 Subtract line 29 from line 16. This is your USVI adjusted gross income	30	99999999999999

**Part III Allocation of Tax to the USVI**

31 Enter the amount from the <b>total tax</b> line on your tax return	31	99999999999999
32 Enter total of certain amounts from your tax return. See instructions on page 4 for amount to enter	32	99999999999999
33 Subtract line 32 from line 31	33	99999999999999
34 Enter the amount from the <b>adjusted gross income</b> line on your tax return	34	99999999999999
35 Divide line 30 above by line 34. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000	35	999999
36 Multiply line 33 by line 35. This is your <b>tax allocated to the USVI</b>	36	99999999999999

**Part IV Payments of Income Tax to the USVI**

37 Income tax withheld by the USVI	37	99999999999999
38 2024 estimated tax payments and amount applied from 2023 return	38	99999999999999
39 Amount paid with Form 4868 (extension request)	39	99999999999999
40 Add lines 37 through 39. These are your <b>total payments to the USVI</b>	40	99999999999999
41 Enter the smaller of line 36 or line 40. Add this amount to the <b>other refundable credits</b> line on Schedule 3 (Form 1040)	41	99999999999999
42 Overpayment to the USVI. If line 40 is more than line 36, subtract line 36 from line 40	42	99999999999999
43 Amount of line 42 you want <b>refunded to you</b>	43	99999999999999
44 Amount of line 42 you want <b>applied to your 2025 estimated tax</b>	44	99999999999999
45 Amount you <b>owe</b> to the USVI. If line 40 is less than line 36, subtract line 40 from line 36	45	99999999999999
46 Enter the amount from line 45 that you will pay when you file your income tax return. Add this amount to the <b>other refundable credits</b> line on Schedule 3 (Form 1040)	46	99999999999999

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

Form 8689 (2024)

Form 8697

(Rev. November 2018)

Department of the Treasury  
Internal Revenue ServiceInterest Computation Under the Look-Back  
Method for Completed Long-Term Contracts

OMB No. 1545-1031

Go to [www.irs.gov/Form8697](http://www.irs.gov/Form8697) for instructions and latest information.Attachment  
Sequence No. 97

For the filing year beginning XXXXXXXX, and ending XXXXXXXX. See instructions.

Type or Print	Name XX	A Identifying number XXXXXXXXXXXX
	Number, street, and apt., room, or suite no. If a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	B Check applicable box to show type of taxpayer:
	City or town, state, and ZIP code XXXXXXXXXXXXXX XX XXXXXXXXXX	<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Estate or trust

- C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employer identification number

XXXXXXXXXXXX

**Part I Regular Method (see instructions)**

	Filing Year Year ended XXXXXXX	Redetermination Years		(c) Totals (Add columns (a) and (b).)
		(a) Year ended XXXXXXX	(b) Year ended XXXXXXX	
1 Taxable income or loss for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460) (see instructions). If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior years from line 3, Form 8697, for the most recent filing year that affects the prior years .....	999999999999	999999999999	999999999999	999999999999
2 Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the <b>actual</b> contract price and costs, and (b) the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999	999999999999
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2. If line 3 is a negative amount, see instructions .....	999999999999	999999999999	999999999999	999999999999
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions) .....	999999999999	999999999999	999999999999	999999999999
5 Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior years .....	999999999999	999999999999	999999999999	999999999999
6 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4 .....	999999999999	999999999999	999999999999	999999999999
7 Interest due on increase, if any, shown on line 6 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
9 Net amount of <b>interest to be refunded to you</b> . If line 8, column (c), exceeds line 7, column (c), enter the excess. File Form 8697 separately; <b>do not</b> attach it to your tax return (see instructions) .....				999999999999
10 Net amount of <b>interest you owe</b> . If line 7, column (c), exceeds line 8, column (c), enter the excess. Attach Form 8697 to your tax return. See instructions for where to include this amount on your return .....				999999999999

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

DAA

Form 8697 (Rev. 11-2018)

**Part II Simplified Marginal Impact Method (see instructions)**

	Date of each prior year to which interest computation relates:			<b>(d)</b> Totals (Add columns (a), (b), and (c).)
	<b>(a)</b> Year ended XXXXXXX	<b>(b)</b> Year ended XXXXXXX	<b>(c)</b> Year ended XXXXXXX	
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999	
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see instructions) .....	999999999999	999999999999	999999999999	
<b>Note:</b> For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999	
<b>Note:</b> For tax years beginning after 2017, the alternative minimum tax for corporations has been repealed.				
4 Increase or decrease in alternative minimum tax (AMT) for prior years. Multiply line 3 in each column by the applicable AMT rate (see instructions) .....	999999999999	999999999999	999999999999	
5 Enter the <b>larger</b> of line 2 or line 4. See instructions if either amount is negative .....	999999999999	999999999999	999999999999	
<b>Pass-through entities:</b> Skip line 6 and enter on line 7 the amount from line 5.				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method and after net operating loss, capital loss, net section 1256 contracts loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	999999999999	999999999999	999999999999	
7 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amt. as a negative number .....	999999999999	999999999999	999999999999	
8 Interest due on increase, if any, shown on line 7 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
9 Interest to be refunded on decrease, if any, shown on line 7 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
10 Net amount of <b>interest to be refunded to you</b> . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see instructions) .....				999999999999
11 Net amount of <b>interest you owe</b> . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See instructions for where to include this amount on your return .....				999999999999

**Signature(s)** Complete this section **only** if this form is being filed separately.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			Date
	Your signature			
	Spouse's signature. If a joint return, both must sign			Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed XXXXXXXXXXXX
	Firm's name <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX		Firm's EIN <b>u</b> XXXXXXXXXXXX	
	Firm's address <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	Phone no. XXXXXXXXXXXX

For the filing year beginning **XXXXXXXX**, and ending **XXXXXXXX**. See instructions.

Type or Print	Name  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	A Identifying number  XXXXXXXXXXXX
	Number, street, and apt., room, or suite no. If a P.O. box, see instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	B Check applicable box to show type of taxpayer:
	City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	<input checked="" type="checkbox"/> Corporation <input checked="" type="checkbox"/> S corporation <input checked="" type="checkbox"/> Individual <input checked="" type="checkbox"/> Partnership <input checked="" type="checkbox"/> Estate or trust

- C** If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity

**Employer identification number**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I**      **Regular Method (see instructions)**

	Filing Year	Redetermination Years		(c) Totals (Add columns (a) and (b).)
		(a) Year ended XXXXXXX	(b) Year ended XXXXXXX	
1	Taxable income or loss for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460) (see instructions). If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior years from line 3, Form 8697, for the most recent filing year that affects the prior years .....	999999999999	999999999999	999999999999
2	Adjustment to income to reflect the difference between:  (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the <b>actual</b> contract price and costs, and (b) the amount of income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999
3	Adjusted taxable income for look-back purposes.  Combine lines 1 and 2. If line 3 is a negative amount, see instructions .....	999999999999	999999999999	999999999999
4	Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions) .....	999999999999	999999999999	999999999999
5	Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior years .....	999999999999	999999999999	999999999999
6	Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4 .....	999999999999	999999999999	999999999999
7	Interest due on increase, if any, shown on line 6 (see instructions) .....	999999999999	999999999999	999999999999
8	Interest to be refunded on decrease, if any, shown on line 6 (see instructions) .....	999999999999	999999999999	999999999999
9	Net amount of <b>interest to be refunded to you</b> . If line 8, column (c), exceeds line 7, column (c), enter the excess. File Form 8697 separately; <b>do not</b> attach it to your tax return (see instructions) .....			999999999999
10	Net amount of <b>interest you owe</b> . If line 7, column (c), exceeds line 8, column (c), enter the excess. Attach Form 8697 to your tax return. See instructions for where to include this amount on your return .....			999999999999

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

Form **8697** (Rev. 11-2018)

**Part II Simplified Marginal Impact Method (see instructions)**

	Date of each prior year to which interest computation relates:			<b>(d)</b> Totals (Add columns (a), (b), and (c).)
	<b>(a)</b> Year ended XXXXXXX	<b>(b)</b> Year ended XXXXXXX	<b>(c)</b> Year ended XXXXXXX	
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999	
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see instructions) .....	999999999999	999999999999	999999999999	
<b>Note:</b> For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on <b>actual</b> contract price and costs, and (b) the amount of such income reported for such contracts based on <b>estimated</b> contract price and costs. See instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement .....	999999999999	999999999999	999999999999	
<b>Note:</b> For tax years beginning after 2017, the alternative minimum tax for corporations has been repealed.				
4 Increase or decrease in alternative minimum tax (AMT) for prior years. Multiply line 3 in each column by the applicable AMT rate (see instructions) .....	999999999999	999999999999	999999999999	
5 Enter the <b>larger</b> of line 2 or line 4. See instructions if either amount is negative .....	999999999999	999999999999	999999999999	
<b>Pass-through entities:</b> Skip line 6 and enter on line 7 the amount from line 5.				
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method and after net operating loss, capital loss, net section 1256 contracts loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	999999999999	999999999999	999999999999	
7 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amt. as a negative number .....	999999999999	999999999999	999999999999	
8 Interest due on increase, if any, shown on line 7 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
9 Interest to be refunded on decrease, if any, shown on line 7 (see instructions) .....	999999999999	999999999999	999999999999	999999999999
10 Net amount of <b>interest to be refunded to you</b> . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see instructions) .....				999999999999
11 Net amount of <b>interest you owe</b> . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See instructions for where to include this amount on your return .....				999999999999

**Signature(s)** Complete this section **only** if this form is being filed separately.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature	Date	
	Spouse's signature. If a joint return, both must sign		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX
		Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN <b>u</b> XXXXXXXXXXXX	
	Firm's address <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone no. XXXXXXXXXXXX	

Form **8801**

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

OMB No. 1545-1073

**2024**Attachment  
Sequence No. **801**

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Net Minimum Tax on Exclusion Items**

1	999999999999
2	999999999999
3	( 999999999999 )
4	999999999999
5	999999999999
6	999999999999
7	999999999999
8	999999999999
9	999999999999
10	999999999999
11	999999999999
12	999999999999
13	999999999999
14	999999999999
15	999999999999

1 Combine lines 1 and 2e of your 2023 Form 6251. Estates and trusts, see instructions .....

2 Enter adjustments and preferences treated as exclusion items (see instructions) .....

3 Minimum tax credit net operating loss deduction (see instructions) .....

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 .....

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 .....

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 .....

7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 .....

8 Multiply line 7 by 25% (0.25) .....

9 Subtract line 8 from line 5. If zero or less, enter -0- .....

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 .....

11 • 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.

12 Minimum tax foreign tax credit on exclusion items (see instructions) .....

13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11 .....

14 Enter the amount from your 2023 Form 6251, line 10, or 2023 Schedule I (Form 1041), line 53 .....

15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- .....

For Paperwork Reduction Act Notice, see instructions.

Form **8801** (2024)

XX

XXXXXXXXXXXX

Form 8801 (2024)

Page **2****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 .....	<b>16</b>	999999999999
17 Enter the amount from line 15 .....	<b>17</b>	999999999999
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount .....	<b>18</b>	999999999999
19 <b>2023 credit carryforward.</b> Enter the amount from your 2023 Form 8801, line 26 .....	<b>19</b>	999999999999
20 Enter your 2023 unallowed qualified electric vehicle credit (see instructions) .....	<b>20</b>	999999999999
21 Combine lines 18 through 20. If zero or less, stop here and see the instructions .....	<b>21</b>	999999999999
22 Enter your 2024 regular income tax liability minus allowable credits (see instructions) .....	<b>22</b>	999999999999
23 Enter the amount from your 2024 Form 6251, line 9, or 2024 Schedule I (Form 1041), line 52 .....	<b>23</b>	999999999999
24 Subtract line 23 from line 22. If zero or less, enter -0- .....	<b>24</b>	999999999999
25 <b>Minimum tax credit.</b> Enter the <b>smaller</b> 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 .....	<b>25</b>	999999999999
26 <b>Credit carryforward to 2025.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years .....	<b>26</b>	999999999999

Form **8801** (2024)

XX	999999999999
XX	999999999999
XX	999999999999

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>Caution:</b> If you didn't complete the 2023 Qualified Dividends and Capital Gain Tax Worksheet, the 2023 Schedule D Tax Worksheet, or Part V of the 2023 Schedule D (Form 1041), see the instructions before completing this part.*		
27 Enter the amount from Form 8801, line 10. If you filed Form 2555 for 2023, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions .....	27	999999999999
<b>Caution:</b> If for 2023 you filed Form 1041, or 2555, see the instructions before completing lines 28, 29, and 30.	28	999999999999
28 Enter the amount from line 4 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2023 Schedule D Tax Worksheet, or the amount from line 26 of the 2023 Schedule D (Form 1041), whichever applies (as refigured for the AMT, if necessary)* .....	29	999999999999
<b>If you figured your 2023 tax using the 2023 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>	30	999999999999
29 Enter the amount from line 19 of your 2023 Schedule D (Form 1040), or line 18b, column (2), of the 2023 Schedule D (Form 1041) .....	31	999999999999
30 Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2023 Schedule D Tax Worksheet .....	32	999999999999
31 Enter the <b>smaller</b> of line 27 or line 30 .....	33	999999999999
32 Subtract line 31 from line 27 .....	34	999999999999
33 If line 32 is \$220,700 or less (\$110,350 or less if married filing separately for 2023), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately for 2023) from the result .....	35	999999999999
34 Enter:		
• \$89,250 if married filing jointly or qualifying surviving spouse for 2023, • \$44,625 if single or married filing separately for 2023, • \$59,750 if head of household for 2023, or • \$3,000 for an estate or trust.		
35 Enter the amount from line 5 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2023 Schedule D Tax Worksheet, or the amount from line 27 of the 2023 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2023 Schedule D (Form 1041), enter the amount from your 2023 Form 1040, 1040-SR, or 1040-NR, line 15, or 2023 Form 1041, line 23, whichever applies; if zero or less, enter -0- .....	36	999999999999
36 Subtract line 35 from line 34. If zero or less, enter -0- .....	37	999999999999
37 Enter the <b>smaller</b> of line 27 or line 28 .....	38	999999999999
38 Enter the <b>smaller</b> of line 36 or line 37 .....	39	999999999999
39 Subtract line 38 from line 37 .....	40	999999999999
40 Enter:		
• \$492,300 if single for 2023, • \$276,900 if married filing separately for 2023, • \$553,850 if married filing jointly or qualifying surviving spouse for 2023, • \$523,050 if head of household for 2023, or • \$14,650 for an estate or trust.		
41 Enter the amount from line 36 .....	41	999999999999
42 Form 1040, 1040-SR, or 1040-NR filers, enter the amount from line 5 of your 2023 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of your 2023 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2023 Schedule D (Form 1041) or line 18 of your 2023 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2023 Schedule D (Form 1041), enter the amount from your 2023 Form 1041, line 23; if zero or less, enter -0- .....	42	999999999999

\* The 2023 Qualified Dividends and Capital Gain Tax Worksheet is in the 2023 Instructions for Form 1040. The 2023 Schedule D Tax Worksheet is in the 2023 Instructions for Schedule D (Form 1040) (or the 2023 Instructions for Schedule D (Form 1041)).

**Part III Tax Computation Using Maximum Capital Gains Rates (continued)**

43 Add lines 41 and 42 .....	43	999999999999
44 Subtract line 43 from line 40. If zero or less, enter -0- .....	44	999999999999
45 Enter the <b>smaller</b> of line 39 or line 44 .....	45	999999999999
46 Multiply line 45 by 15% (0.15) .....	46	999999999999
47 Add lines 38 and 45 .....	47	999999999999
<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>		
48 Subtract line 47 from line 37 .....	48	999999999999
49 Multiply line 48 by 20% (0.20) .....	49	999999999999
<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>		
50 Add lines 32, 47, and 48 .....	50	999999999999
51 Subtract line 50 from line 27 .....	51	999999999999
52 Multiply line 51 by 25% (0.25) .....	52	999999999999
53 Add lines 33, 46, 49, and 52 .....	53	999999999999
54 If line 27 is \$220,700 or less (\$110,350 or less if married filing separately for 2023), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately for 2022) from the result .....	54	999999999999
55 Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2023, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 .....	55	999999999999

Form **8801** (2024)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Form 8801 Foreign Earned Income Tax Worksheet - Form 8801 Line 11

1. Enter the amount from Form 8801, line 10 ..... **1. 999999999999**
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2023 Form 2555, line 45 and 50 ..... **2a. 999999999999**
- b. Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income ..... **2b. 999999999999**
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... **2c. 999999999999**
3. Add lines 1 and 2c ..... **3. 999999999999**
- 4. Tax on the amount on line 3.**
  - If, for 2023, you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; or 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), enter the amount from line 3 of this worksheet on Form 8801, line 27. Complete the rest of Part III of Form 8801. However, before completing Part III, see Forms 2555, in the Form 8801 instructions, to see if you must complete Part III with certain modifications. Then enter the amount from Form 8801, line 55, here.
  - **All others:** If line 3 is \$220,700 or less (\$110,350 or less if married filing separately for 2023), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$4,414 (\$2,207 if married filing separately for 2023) from the result.
- 5. Tax on amount on line 2c.** If line 2c is \$220,700 or less (\$110,350 or less if married filing separately for 2023), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$4,414 (\$2,207 if married filing separately for 2023) from the result ..... **5. 999999999999**
6. Subtract line 5 from line 4. Enter here and on Form 8801, line 11 ..... **6. 999999999999**

Next Year's Form 8801 Foreign Earned Income Tax Worksheet  
Projected Tentative Minimum Tax Credit Worksheet, Line 11

1. Enter the amount from Next Year's Minimum Credit Worksheet, line 10 ..... **1. 999999999999**
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2024 Form 2555, lines 45 and 50 ..... **2a. 999999999999**
- b. Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income ..... **2b. 999999999999**
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... **2c. 999999999999**
3. Combine lines 1 and 2c. If zero or less, enter -0- ..... **3. 999999999999**
- 4. Tax on the amount on line 3.**
  - If, for 2024, you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; or 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), enter the amount from line 3 of this worksheet on the Next Year's Tentative Minimum Credit line 27. Complete the rest of Part III. However, before completing Part III, see Form 2555, in the Form 8801 instructions, to see if you must complete Part III with certain modifications. Then enter the amount from Form 8801, line 55, here.
  - **All others:** If line 3 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result.
- 5. Tax on amount on line 2c.** If line 2c is \$232,600 (\$116,300 or less if married filing separately for 2024), Multiply line 2 by 26% (.26). Otherwise, multiply line 2 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result ..... **5. 999999999999**
6. Subtract line 5 from line 4. Enter here and on the Next year's Minimum Credit WS, line 11 ..... **6. 999999999999**

Form 1040

## Form 8801 Foreign Earned Income - Excess Capital Gain

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

2023 Form 1040, ln 3a (Qual Div)	<u>9999999999999</u>	2023 Sch D Tax WS In 6	<u>9999999999999</u>	2023 Sch D In 15	<u>9999999999999</u>
2023 Qual Div & Cap		2023 Sch D Tax WS In 9	<u>9999999999999</u>	2023 Sch D In 18 (28% rate)	<u>9999999999999</u>
Gn Tax WS In 3	<u>9999999999999</u>	2023 Sch D In 7	<u>9999999999999</u>	2023 Sch D In 19 (Unrecp 1250)	<u>9999999999999</u>

## Form 8801 Excess Capital Gain

1. Enter the amount from line 6 of the 2023 Qualified Dividends and Capital Gain Tax Worksheet (or line 10 of the 2023 of the Schedule D Tax Worksheet) .....	<u>1. 9999999999999</u>
2. Enter the amount from Form 8801, line 10 .....	<u>2. 9999999999999</u>
3. <b>Capital Gain Excess.</b> Subtract line 2 from line 1. If zero or less, enter -0 - .....	<u>3. 9999999999999</u>
4. Capital Gain Excess applied to line 3 of the 2023 Qualified Dividends and Capital Gain Tax Worksheet (or line 9 of the 2023 Schedule D Tax Worksheet). Enter the smaller of line 3 or the applicable line 3/line 9 amount shown above) .....	<u>4. 9999999999999</u>
5. Balance of Capital Gain Excess applied to 2023 Form 1040, line 9b or line 6 of the 2023 Schedule D Tax Worksheet. Subtract line 4 from line 3. If zero or less enter -0- .....	<u>5. 9999999999999</u>
6. <b>Modified Line 3/Line 9.</b> Subtract line 4 from the applicable 2023 line 3/line 9 shown above. If zero or less, enter -0- .....	<u>6. 9999999999999</u>
7. <b>Modified 2023 Form 1040, line 9b (or line 6 of the 2023 Schedule D Tax Worksheet).</b> Subtract line 5 from the 2023 Form 1040, line 9b (or line 6 of the 2023 Schedule D Tax Worksheet) shown above. If zero or less, enter -0- .....	<u>7. 9999999999999</u>
8. Enter the amount from the 2023 Unrecaptured Sec. 1250 Gain Worksheet line 13 .....	<u>8. 9999999999999</u>
9. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 14 (28% cap gain/loss) .....	<u>9. 9999999999999</u>
10. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 15 (Sch D line 7 loss) .....	<u>10. 9999999999999</u>
11. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 16 (Sch D line 14) .....	<u>11. 9999999999999</u>
12. Enter the Capital Gain Excess from line 3 above. Enter as a negative .....	<u>12. 9999999999999</u>
13. Combine lines 9 through 12. Enter a loss as a positive. Enter a zero or a gain as a zero .....	<u>13. 9999999999999</u>
14. <b>Modified Form 8801, line 29.</b> (2023 Schedule D Line 19). Subtract line 13 from line 8 .....	<u>14. 9999999999999</u>
15. Enter the amount from the 2023 Schedule D line 18. (Only enter gains not losses) .....	<u>15. 9999999999999</u>
16. Enter the Capital Gain Excess from line 3 above .....	<u>16. 9999999999999</u>
17. <b>Modified 2023 Schedule D Line 18 (28% Rate Capital Gain).</b> Subtract 16 from 15. If zero or less, enter -0- .....	<u>17. 9999999999999</u>
18. <b>Modified 2023 Schedule D Tax Worksheet line 11.</b> Combine lines 14 and 17. Enter the result on line 11 below .....	<u>18. 9999999999999</u>

## Form 8801 Modified Line 28 - 2023 Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the amount from Form 1040, line 43. (However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet) .....	<u>1. </u>
2. Enter the modified 2023 Form 1040, line 9b (or line 6 of the 2023 Schedule D Tax Worksheet) from the Form 8801 Capital Gain Excess line 7 above .....	<u>2. 9999999999999</u>
3. Enter the modified line 3 amount from the Form 8801 Capital Gain Excess line 6 above .....	<u>3. 9999999999999</u>
4. Add lines 2 and 3 .....	<u>4. 9999999999999</u>
5. If you are claiming investment interest expense on Form 4952, enter the amount from line line 4g of that form. Otherwise, enter -0- .....	<u>5. 9999999999999</u>
6. <b>Modified Form 8801 line 28.</b> Subtract line 5 from line 4. If zero or less, enter -0- .....	<u>6. 9999999999999</u>

## Form 8801 Modified Lines 28 through 30 - 2023 Schedule D Tax Worksheet

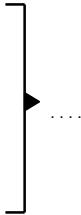
1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, Line 40). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet) .....	<u>1. </u>
2. Enter the amount from the 2023 Form 1040, line 9b .....	<u>2. </u>
3. Form 4952, line 4g amount .....	<u>3. </u>
4. Form 4952, line 4e amount** .....	<u>4. </u>
5. Subtract line 4 from line 3. If zero or less, enter -0- .....	<u>5. </u>
6. Enter the modified amount from 8801 Capital Gain Excess line 7 above .....	<u>6. 9999999999999</u>
7. Enter the <b>smaller</b> of line 15 or line 16 of Schedule D .....	<u>7. 9999999999999</u>
8. Enter the <b>smaller</b> of line 3 or line 4 .....	<u>8. 9999999999999</u>
9. Enter the modified line 9 amount from the Form 8801 Capital Gain Excess line 6 above .....	<u>9. 9999999999999</u>
10. <b>Modified Line 10 for Form 8801, line 30.</b> Add lines 6 and 9 .....	<u>10. 9999999999999</u>
11. Enter the modified line 11 amount from the Form 8801 Capital Gain Excess line 18 above .....	<u>11. 9999999999999</u>
12. Enter the <b>smaller</b> of line 9 or line 11 .....	<u>12. 9999999999999</u>
13. <b>Modified Form 8801 line 28.</b> Subtract line 12 from line 10 .....	<u>13. 9999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Part I Net Minimum Tax on Exclusion Items**

- 1 Combine lines 1 and 2e of your 2024 Form 6251 .....
- 2 Enter adjustments and preferences treated as exclusion items (see instructions) .....
- 3 Minimum tax credit net operating loss deduction (see instructions) .....
- 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 \$875,950 and you were married filing separately for 2024, see instructions .....
- 5 Enter: \$133,300 if married filing jointly or qualifying surviving spouse for 2024; \$85,700 if single or head of household for 2024; or \$66,650 if married filing separately for 2024 .....
- 6 Enter: \$1,218,700 if married filing jointly or qualifying surviving spouse for 2024; \$609,350 if single or head of household for 2024; or \$609,350 if married filing separately for 2024 .....
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 .....
- 8 Multiply line 7 by 25% (.25) .....
- 9 Subtract line 8 from line 5. If zero or less, enter -0- .....
- 10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions .....
- 11 • If for 2024 you filed Form 2555, see Next Year's Form 8801 Foreign Earned Income Tax Worksheet line 6 for the amount to enter  
 • If for 2024 you reported capital gain distributions directly on Schedule 1 (Form 1040, line 13); you reported qualified dividends on Form 1040, line 3b or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) complete Part III on Page 2 and enter the amount from line 51 here.  
 • All others: If line 10 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result.
- 12 Minimum tax foreign tax credit on exclusion items (see instructions) .....
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11 .....
- 14 Enter the amount from your 2024 Form 6251, line 10 .....
- 15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- .....



1	9999999999999
2	9999999999999
3	( 9999999999999 )
4	9999999999999
5	9999999999999
6	9999999999999
7	9999999999999
8	9999999999999
9	9999999999999
10	9999999999999
11	9999999999999
12	9999999999999
13	9999999999999
14	9999999999999
15	9999999999999

**Part II Next Year Minimum Tax Credit and Carryforward to 2026**

- 16 Enter the amount from your 2024 Form 6251, line 11 .....
- 17 Enter the amount from line 15 .....
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount .....
- 19 2024 credit carryforward. Enter the amount from your 2024 Form 8801, line 26 XXXXXXXX .....
- 20 Enter your 2024 unallowed qualified electric vehicle credit (see instructions) .....
- 21 Combine lines 18 through 20. If zero or less stop here .....
- 22 Enter your TPW 2025 regular income tax liability minus allowable credits .....
- 23 Enter the amount from your TPW 2025 Alternative Minimum Tax Worksheet line 9 .....
- 24 Subtract line 23 from line 22. If zero or less, enter -0- .....
- 25 2025 projected Minimum Tax Credit. Enter the smaller of line 21 or line 24. Also enter this amount on your TPW line 63 Prior year minimum tax credit .....
- 26 Projected credit carryforward to 2026. Subtract line 25 from line 21. ....

16	9999999999999
17	9999999999999
18	9999999999999
19	9999999999999
20	9999999999999
21	9999999999999
22	9999999999999
23	9999999999999
24	9999999999999
25	9999999999999
26	9999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Part III Tax Computation Using Maximum Capital Gains Rates**

27 Enter the amount from Next Year's Tentative Minimum Credit page 1, line 10. If you filed Form 2555 for 2024, enter the amount from line 3 of the Next Year's Form 8801 Foreign Earned Income Tax Worksheet .....	27	999999999999
28 Enter the amount from line 6 of your 2024 Qualified Dividends and Capital Gain Tax Worksheet, or the amount from line 13 of your 2024 Schedule D Tax Worksheet, whichever applies .....	28	999999999999
29 Enter the amount from line 19 of your 2024 Schedule D (Form 1040) .....	29	999999999999
30 Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2024 Schedule D Tax Worksheet .....	30	999999999999
31 Enter the <b>smaller</b> of line 27 or line 30 .....	31	999999999999
32 Subtract line 31 from line 27 .....	32	999999999999
33 If line 32 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result .....	33	999999999999
34 Enter: <ul style="list-style-type: none"><li>● \$94,050 if married filing jointly or qualifying widow(er),</li><li>● \$47,025 if single or married filing separately</li><li>● \$63,000 if head of household.</li></ul> .....	34	999999999999
35 Enter the amount from line 7 of your 2024 Qualified Dividends and Capital Gain Tax Worksheet, or the amount from line 14 of your 2024 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, enter -0- .....	35	999999999999
36 Subtract line 35 from line 34. If zero or less, enter -0- .....	36	999999999999
37 Enter the <b>smaller</b> of line 27 or line 28 .....	37	999999999999
38 Enter the <b>smaller</b> of line 36 or line 37. This amount is taxed at 0% .....	38	999999999999
39 Subtract line 38 from line 37 .....	39	999999999999
40 Enter: <ul style="list-style-type: none"><li>● \$518,900 if single</li><li>● \$291,850 if married filing separately</li><li>● \$583,750 if married filing jointly or qualifying widow(er)</li><li>● \$551,350 if head of household</li></ul> .....	40	999999999999
41 Enter the amount from line 36 .....	41	999999999999
42 Enter the amount from the 2024 line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from the 2024 Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter .....	42	999999999999
43 Add line 41 and line 42 .....	43	999999999999
44 Subtract line 43 from line 40. If zero or less, enter -0- .....	44	999999999999
45 Enter the <b>smaller</b> of line 39 or line 44 .....	45	999999999999
46 Multiply line 45 by 15% (.15) .....	46	999999999999
47 Add lines 38 and 45 .....	47	999999999999
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48 Subtract line 47 from line 37 .....	48	999999999999
49 Multiply line 48 by 20% (.20) .....	49	999999999999
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50 Add lines 32, 47, and 48 .....	50	999999999999
51 Subtract line 50 from line 27 .....	51	999999999999
52 Multiply line 51 by 25% (.25) .....	52	999999999999
53 Add lines 33, 46, 49, and 52 .....	53	999999999999
54 If line 27 is \$232,600 or less (\$116,300 or less if married filing separately for 2024), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$4,652 (\$2,326 if married filing separately for 2024) from the result .....	54	999999999999
55 Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 for 2024, do not enter this amount on line 11. Instead, enter it on line 4 of the Next Year's Form 8801 Foreign Earned Income Tax Worksheet .....	55	999999999999

**SCHEDULE 8812**  
(Form 1040)

**Credits for Qualifying Children  
and Other Dependents**

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **47**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number  
XXXXXXXXXXXX

**Part I Child Tax Credit and Credit for Other Dependents**

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR .....	1	999999999999
2a	Enter income from Puerto Rico that you excluded .....	2a	999999999999
b	Enter the amounts from lines 45 and 50 of your Form 2555 .....	2b	999999999999
c	Enter the amount from line 15 of your Form 4563 .....	2c	999999999999
d	Add lines 2a through 2c .....	2d	999999999999
3	Add lines 1 and 2d .....	3	999999999999
4	Number of qualifying children under age 17 with the required social security number	4	99
5	Multiply line 4 by \$2,000 .....	5	999999999999
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number .....	6	99
<b>Caution:</b> Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500 .....	7	999999999999
8	Add lines 5 and 7 .....	8	999999999999
9	Enter the amount shown below for your filing status.	9	999999999999
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000		
10	Subtract line 9 from line 3.	10	999999999999
	• If zero or less, enter -0-.		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.		
11	Multiply line 10 by 5% (0.05) .....	11	999999999999
12	Is the amount on line 8 more than the amount on line 11?	12	999999999999
<input checked="" type="checkbox"/>	<b>No. STOP.</b> You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.		
<input checked="" type="checkbox"/>	<b>Yes.</b> Subtract line 11 from line 8. Enter the result.		
13	Enter the amount from the <b>Credit Limit Worksheet A</b> .....	13	999999999999
14	Enter the smaller of line 12 or 13. <b>This is your child tax credit and credit for other dependents</b> .....	14	999999999999
<b>Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.</b>			

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

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

Schedule 8812 (Form 1040) 2024

**Part II-A Additional Child Tax Credit for All Filers**

**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you <b>do not</b> want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 .....	<input checked="" type="checkbox"/>
16a	Subtract line 14 from line 12. If zero, <b>stop here</b> ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 .....	16a   999999999999
b	Number of qualifying children under age 17 with the required social security number: <u>99</u> x \$1,700. Enter the result. If zero, <b>stop here</b> ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 .....	16b   999999999999
	<b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 4.	17   999999999999
17	Enter the <b>smaller</b> of line 16a or line 16b .....	18a   999999999999
18a	Earned income (see instructions) .....	18b   999999999999
b	Nontaxable combat pay (see instructions) .....	19   999999999999
19	Is the amount on line 18a more than \$2,500? <input checked="" type="checkbox"/> <b>No.</b> Leave line 19 blank and enter -0- on line 20. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 18a. Enter the result .....	20   999999999999
20	Multiply the amount on line 19 by 15% (0.15) and enter the result .....	
	<b>Next.</b> On line 16b, is the amount \$5,100 or more? <input checked="" type="checkbox"/> <b>No.</b> If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the <b>smaller</b> of line 17 or line 20 on line 27. <input checked="" type="checkbox"/> <b>Yes.</b> If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	

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

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions. ....	21   999999999999
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .....	22   999999999999
23	Add lines 21 and 22 .....	23   999999999999
24	<b>1040 and</b> <b>1040-SR filers:</b> Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. <b>1040-NR filers:</b> Enter the amount from Schedule 3 (Form 1040), line 11.	24   999999999999
25	Subtract line 24 from line 23. If zero or less, enter -0- .....	25   999999999999
26	Enter the <b>larger</b> of line 20 or line 25 .....	26   999999999999
	<b>Next,</b> enter the <b>smaller</b> of line 17 or line 26 on line 27.	

**Part II-C Additional Child Tax Credit**

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 .....	27   999999999999
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Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Social security tax, Medicare tax, and Additional Medicare Tax on Wages.**

1. Enter the social security tax withheld (Form(s) W-2, box 4) ..... 1. 999999999999
2. Enter the Medicare tax withheld (Forms(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld ..... 2. 999999999999
3. Enter any amount from Form 8959, line 7 ..... 3. 999999999999
4. Add lines 1, 2, and 3 ..... 4. 999999999999
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) ..... 5. 999999999999
6. Subtract line 5 from line 4 ..... 6. 999999999999

**Additional Medicare Tax on Self-Employment Income.**

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) ..... 7. 999999999999

**Tier 1 RRTA taxes as an Employee of a Railroad.** Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 Tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14) ..... 8. 999999999999
9. Enter the Medicare Tax (Form(s) W-2, box 14) ..... 9. 999999999999
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17) ..... 10. 999999999999
11. Add lines 8, 9 and 10 ..... 11. 999999999999

**Line 9 Amount**

12. Add lines 6, 7 and 11. Enter here and on Schedule 8812, Line 9 ..... 12. 999999999999

Parents' Election To Report  
Child's Interest and Dividends

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

Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.

OMB No. 1545-0074

2024

Attachment  
Sequence No. 40

Name(s) shown on your return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Caution:** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

C If more than one Form 8814 is attached, check here **Part I Child's Interest and Dividends To Report on Your Return**

1a	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions .....	XXXXXXXXXXXX 999999999999	1a	999999999999
b	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a .....	1b 999999999999	2a	999999999999
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions .....	XX 999999999999	3	999999999999
b	Enter your child's qualified dividends included on line 2a. See the instructions .....	2b 999999999999	4	999999999999
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions .....	XX 999999999999	5	999999999999
4	Add lines 1a, 2a, and 3. If the total is \$2,600 or less, skip lines 5 through 12 and go to line 13. If the total is \$13,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income .....		6	999999999999
5	Base amount .....			
6	Subtract line 5 from line 4 .....			
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>				
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) .....	7 999999999999	11	999999999999
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) .....	8 999999999999		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return .....	9 999999999999		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return .....	10 999999999999		
11	Add lines 9 and 10 .....		12	999999999999
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below .....			

**Part II Tax on the First \$2,600 of Child's Interest and Dividends**

13	Amount not taxed .....	13 999999999999
14	Subtract line 13 from line 4. If the result is zero or less, enter -0- .....	14 999999999999
15	Tax. Is the amount on line 14 less than \$1,300?	15 999999999999
<input checked="" type="checkbox"/>	No. Enter \$130 here and see the <b>Note</b> below.	
<input checked="" type="checkbox"/>	Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the <b>Note</b> below.	u .....

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

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

Form 8814 (2024)

Department of the Treasury  
Internal Revenue Service

**Go to [www.irs.gov/Form8815](http://www.irs.gov/Form8815) for the latest information.**

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Name(s) shown on return

**Your social security number**

xxxxxxxxxxxx

1	<b>(a)</b> Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	<b>(b)</b> Name and address of eligible educational institution
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXX

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If you need more space, attach a statement.

- |    |   |    |              |
|----|---|----|--------------|
| 2  | Enter the total qualified higher education expenses you paid in 2024 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify .....                          | 2  | 999999999999 |
| 3  | Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2024 for the person(s) listed in column (a) of line 1. See instructions .....       | 3  | 999999999999 |
| 4  | Subtract line 3 from line 2. If zero or less, <b>stop</b> . You <b>cannot</b> take the exclusion .....  | 4  | 999999999999 |
| 5  | Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds <b>issued after 1989</b> that you <b>cashed during 2024</b> .....   | 5  | 999999999999 |
| 6  | Enter the interest included on line 5. See instructions .....   | 6  | 999999999999 |
| 7  | If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5.<br>Enter the result as a decimal (rounded to at least three places) .....                   | 7  | x 999999     |
| 8  | Multiply line 6 by line 7 .....   | 8  | 999999999999 |
| 9  | Enter your modified adjusted gross income. See instructions .....   | 9  | 999999999999 |
| 10 | <b>Note:</b> If line 9 is \$111,800 or more if single, head of household, or qualifying surviving spouse; or \$175,200 or more if married filing jointly, <b>stop</b> . You <b>cannot</b> take the exclusion. | 10 | 999999999999 |
| 11 | Enter \$96,800 if single, head of household, or qualifying surviving spouse; or \$145,200 if married filing jointly .....   | 11 | 999999999999 |
| 12 | Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14 .....  | 12 | x 999999     |
| 13 | Divide line 11 by \$15,000 if single, head of household, or qualifying surviving spouse; or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places) .....        | 13 | 999999999999 |
| 14 | Multiply line 8 by line 12 .....  | 14 | 999999999999 |
|    | <b>Excludable savings bond interest.</b> Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3 .....  | u  |              |

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

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Form **8815** (2024)

**Tax Information Authorization**

Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.

- Don't sign this form unless all applicable lines have been completed.
- Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165  
**For IRS Use Only**  
Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 6.

Taxpayer name and address		Taxpayer identification number(s)	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX		Daytime telephone number	Plan number (if applicable)
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	XXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX			

**2 Designee(s).** If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**  XXXXXXXXXXXXXXXXX

Name and address	CAF No. ....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	PTIN .....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Telephone No. ....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Fax No. ....	XXXXXXXXXXXX
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new:	Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>
Name and address	CAF No. ....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	PTIN .....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Telephone No. ....	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Fax No. ....	XXXXXXXXXXXX
<b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	Check if new:	Address <input checked="" type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input checked="" type="checkbox"/>

**3 Tax information.** Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

**4 Specific use not recorded on the Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► **5 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain ► 

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

**6 Taxpayer signature.** If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Date  
XXXXXXXXXXXXXXXXXXXX

Print Name

Title (if applicable)

# Change of Address

**(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)**

u Please type or print. u See instructions on back. u Do not attach this form to your return.  
u Information about Form 8822 is available at [www.irs.gov/form8822](http://www.irs.gov/form8822).

**Part I Complete This Part To Change Your Home Mailing Address**

Check all boxes this change affects:

- 1  Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.)  
 u If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here .....
- 2  Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
 u For Forms 706 and 706-NA, enter the decedent's name and social security number below.

u Decedent's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		► Social security number XXXXXXXXXX
3a Your name (first name, initial, and last name) XXXXXXXXXXXXXXXXXXXXXXXXXXXX		3b Your social security number XXXXXXXXXXXX
4a Spouse's name (first name, initial, and last name) XXXXXXXXXXXXXXXXXXXXXXXXXXXX		4b Spouse's social security number XXXXXXXXXXXX
5a Your prior name(s). See instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
5b Spouse's prior name(s). See instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
6a Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX      XXXXX XXXXXXXXXXXXXXXXXXXX      XX      XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXX
6b Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX      XXXXX XXXXXXXXXXXXXXXXXXXX      XX      XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXX
7 New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXX      XXXXX XXXXXXXXXXXXXXXXXXXX      XX      XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXX

**Part II Signature**Daytime telephone number of person to contact (optional) u XXXXXXXXXXXX**Sign Here**

►	Your signature	Date
►	If joint return, spouse's signature	Date

►	Signature of representative, executor, administrator/if applicable XXXXXXXXXXXXXXXXXXXX	Date
►	Title	

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form 8822 (Rev. 2-2021)

## Change of Address or Responsible Party — Business

u Please type or print.

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-1163

u See instructions on back. u Do not attach this form to your return.  
 ► Go to [www.irs.gov/Form8822B](http://www.irs.gov/Form8822B) for the latest information.

**Before you begin:** If you are also changing your home address, use Form 8822 to report that change.If you are a tax-exempt organization (see instructions), check here Check **all** boxes this change affects:

- 1  Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)
- 2  Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 3  Business location

4a Business name	4b Employer identification number	
XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXX
6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below.		
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXX
7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.		
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
Foreign country name XXXXXXXXXXXXXXXXXXXX	Foreign province/county XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXXXXX
8 New responsible party's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
9 New responsible party's SSN, ITIN, or EIN. (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.) XXXXXXXXXXXXXX		
10 Signature. Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Daytime telephone number of person to contact (optional) u XXXXXXXXXXXX		
 Signature of owner, officer, or representative   XXXXXXXXXXXXXXXXXXXXXXX Title		Date

**Sign Here**

# Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

**2024**Attachment Sequence No. **109**Department of the Treasury  
Internal Revenue Service

Name(s) shown on tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information on the Like-Kind Exchange**

**Note:** Only real property should be described on lines 1 and 2. If the property described on line 1 or line 2 is real property located outside the United States, indicate the country.

1 Description of like-kind property given up:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

2 Description of like-kind property received:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

3 Date like-kind property given up was originally acquired (month, day, year) .....

3 XXXXXXXX

4 Date you actually transferred your property to other party (month, day, year) .....

4 XXXXXXXX

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement .....

5 XXXXXXXX

6 Date you actually received the like-kind property from other party (month, day, year). See instructions .....

6 XXXXXXXX

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III .....  Yes  No

**Note:** Do not file this form if a related party sold property into the exchange, directly or indirectly (such as through an intermediary); that property became your replacement property; and none of the exceptions on line 11 applies to the exchange. Instead, report the disposition of the property as if the exchange had been a sale. If one of the exceptions on line 11 applies to the exchange, complete Part II.

**Part II Related Party Exchange Information**

8 Name of related party	Relationship to you	Related party's identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of any part of the like-kind property received from you (or an intermediary) in the exchange? .....  Yes  No10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? .....  Yes  No

*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box.

a  The disposition was after the death of either of the related parties.b  The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.c  You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation. See instructions. XXXXXXXXXX**For Paperwork Reduction Act Notice, see the instructions.**

Form 8824 (2024)

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received**

**Caution:** If you transferred **and** received (a) more than one group of like-kind properties, or (b) cash or other (not like-kind) property, see *Reporting of multi-asset exchanges* in the instructions.

**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up. See instructions .....	12	999999999999999	
a	Description of other property given up XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
13	Adjusted basis of other property given up .....	13	999999999999999	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale .....	14	9999999999999	
	<b>Caution:</b> If the property given up was used previously or partly as a home, see <i>Property used as home</i> in the instructions.			
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions .....	15	9999999999999	
a	Description of other property received XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
16	FMV of like-kind property you received .....	16	9999999999999	
17	Add lines 15 and 16 .....	17	9999999999999	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15. See instructions .....	18	9999999999999	
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 XXXXXXXXXXXXXXXXXXXXXXXXX 9999999999999	19	9999999999999	
20	Enter the smaller of line 15 or line 19, but not less than zero .....	20	9999999999999	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions .....	21	9999999999999	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions .....	22	9999999999999	
23	<b>Recognized gain.</b> Add lines 21 and 22 .....	23	9999999999999	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions .....	24	9999999999999	
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23. See instructions <b>Note:</b> Complete lines 25a, 25b, and 25c if you received like-kind section 1250 property, like-kind section 1245 property, or like-kind intangible property in the exchange. ....	25	9999999999999	
a	Basis of like-kind section 1250 property received .....	25a	9999999999999	
b	Basis of like-kind section 1245 property received .....	25b	9999999999999	
c	Basis of like-kind intangible property received .....	25c	9999999999999	

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales**

**Note:** This part is to be used **only** by officers or employees of the executive branch of the federal government or judicial officers of the federal government (including certain spouses, minor or dependent children, and trustees as described in section 1043) for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) .....	26	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
27	Description of divested property .....	27	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
28	Description of replacement property .....	28	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
29	Date divested property was sold (month, day, year) .....	29	XXXXXXX
30	Sales price of divested property. See instructions .....	30	9999999999999
31	Basis of divested property .....	31	9999999999999
32	<b>Realized gain.</b> Subtract line 31 from line 30 .....	32	9999999999999
33	Cost of replacement property purchased within 60 days after date of sale .....	33	9999999999999
34	Subtract line 33 from line 30. If zero or less, enter -0- .....	34	9999999999999
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions .....	35	9999999999999
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions .....	36	9999999999999
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 .....	37	9999999999999
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 .....	38	9999999999999

Form **8826**

(Rev. September 2017)

Department of the Treasury  
Internal Revenue Service

## Disabled Access Credit

OMB No. 1545-1205

Attach to your tax return.

Go to [www.irs.gov/Form8826](http://www.irs.gov/Form8826) for the latest information.

Attachment  
Sequence No. **86**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1	Total eligible access expenditures (see instructions) .....	1	999999999999
2	Minimum amount .....	2	999999999999
3	Subtract line 2 from line 1. If zero or less, enter -0- .....	3	999999999999
4	Maximum amount .....	4	999999999999
5	Enter the <b>smaller</b> of line 3 or line 4 .....	5	999999999999
6	Multiply line 5 by 50% (0.50) .....	6	999999999999
7	Disabled access credit from partnerships and S corporations .....	7	999999999999
8	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1e .....	8	999999999999

For Paperwork Reduction Act Notice, see instructions.

Form **8826** (Rev. 9-2017)

## Recapture of Federal Mortgage Subsidy

(Rev. November 2024)

Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8828](http://www.irs.gov/Form8828) for instructions and the latest information.Attachment  
Sequence No. 64

Name(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number (as shown on page 1 of your tax return)

XXXXXXXXXX

**Part I Description of Home Subject to Federally Subsidized Debt**

- 1 Address of property (number and street, city or town, state, and ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

- 2 Check the box that describes the type of federal subsidy you had on the loan for your home.

- a  Mortgage loan from the proceeds of a tax-exempt bond
- b  Mortgage credit certificate

**Note.** If neither box applies, you are not subject to recapture tax on the sale or other disposition of your home. **Do Not** complete this form.

- 3 Name of the bond or certificate issuer XX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

State

Political subdivision (city, county, etc.)

Agency, if any

- 4 Name and address of original lending institution XXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXX

- 5 Date of closing of the original loan XXXXXXXXX

Month Day Year

**Note.** If the date of closing of the loan was before January 1, 1991, recapture tax does not apply. **Do Not** complete this form. If you (1) checked the box on line 2b (mortgage credit certificate), (2) refinanced your home, and (3) received a reissued mortgage credit certificate, see **Refinancing your home** on page 1 of the instructions.

- 6 Date of sale or other disposition of your interest in the home XXXXXXXXX

Month Day Year

99 99

- 7 Number of years and full months between original closing date (line 5) and date of sale or disposition (line 6):

Years Full months

- 8 Date of full repayment of the original loan including a refinancing other than one for which a replacement mortgage credit certificate was issued (see instructions) XXXXXXXXX

Month Day Year

99 99

**Part II Computation of Recapture Tax**

9 Sales price of your interest in the home sold or disposed of (see instructions)	9	999999999999
10 Expenses of sale. Include sales commissions, advertising, legal fees, etc.	10	999999999999
11 Amount realized. Subtract line 10 from line 9	11	999999999999
12 Adjusted basis of your interest in the home sold or disposed of (see instructions)	12	999999999999
13 Gain or (loss) from sale or disposition. Subtract line 12 from line 11. If a loss, <b>stop</b> here and attach this form to your Form 1040. You <b>do not</b> owe recapture tax	13	999999999999
14 Multiply line 13 by 50% (.50)	14	999999999999
15 Modified adjusted gross income (see instructions)	15	999999999999
16 Adjusted qualifying income (see instructions)	16	999999999999
17 Subtract line 16 from line 15. If zero or less, <b>stop</b> here and attach this form to your Form 1040. You <b>do not</b> owe recapture tax	17	999999999999
18 Income percentage. If the amount on line 17 is \$5,000 or more, enter "100." Otherwise, divide the amount on line 17 by \$5,000 and enter the result as a percentage. Round to the nearest whole percentage	18	99999999 %
19 Federally subsidized amount (see instructions)	19	999999999999
20 Holding period percentage (see instructions)	20	99999999 %
21 Multiply line 19 by the percentage on line 20	21	999999999999
22 Recapture amount. Multiply line 21 by the percentage on line 18	22	999999999999
23 Tax. Enter the <b>smaller</b> of line 14 or line 22. Also, include this amount on Schedule 2 (Form 1040), line 17b	23	999999999999

## Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 176

Department of the Treasury  
Internal Revenue Service

Name(s) of proprietor(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I Part of Your Home Used for Business**

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions) .....	1	999999
2 Total area of home .....	2	999999
3 Divide line 1 by line 2. Enter the result as a percentage .....	3	99999999 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>		
4 Multiply days used for daycare during year by hours used per day .....	4	9999 hr.
5 If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784 .....	5	9999 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount .....	6	99999999
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 .....	7	99999999 %

**Part II Figure Your Allowable Deduction**

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. ....	8	999999999999
See instructions for columns (a) and (b) before completing lines 9-22.		
(a) Direct expenses	(b) Indirect expenses	
9 999999999999	999999999999	
10 999999999999	999999999999	
11 999999999999	999999999999	
12 999999999999	999999999999	
13 Multiply line 12, column (b), by line 7 .....	13	999999999999
14 Add line 12, column (a), and line 13 .....	14	999999999999
15 Subtract line 14 from line 8. If zero or less, enter -0- .....	15	999999999999
16 Excess mortgage interest (see instructions) .....	16	999999999999
17 Excess real estate taxes (see instructions) .....	17	999999999999
18 Insurance .....	18	999999999999
19 Rent .....	19	999999999999
20 Repairs and maintenance .....	20	999999999999
21 Utilities .....	21	999999999999
22 Other expenses (see instructions) .....	22	999999999999
23 Add lines 16 through 22 .....	23	999999999999
24 Multiply line 23, column (b), by line 7 .....	24	999999999999
25 Carryover of prior year operating expenses (see instructions) .....	25	999999999999
26 Add line 23, column (a), line 24, and line 25 .....	26	999999999999
27 Allowable operating expenses. Enter the smaller of line 15 or line 26 .....	27	999999999999
28 Limit on excess casualty losses and depreciation. Subtract line 27 from line 15 .....	28	999999999999
29 Excess casualty losses (see instructions) .....	29	999999999999
30 Depreciation of your home from line 42 below .....	30	999999999999
31 Carryover of prior year excess casualty losses and depreciation (see instructions) .....	31	999999999999
32 Add lines 29 through 31 .....	32	999999999999
33 Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32 .....	33	999999999999
34 Add lines 14, 27, and 33 .....	34	999999999999
35 Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions .....	35	999999999999
36 Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions. ....		XXXXXXXXXXXX
	36	999999999999

**Part III Depreciation of Your Home**

37 Enter the smaller of your home's adjusted basis or its fair market value. See instructions .....	37	999999999999
38 Value of land included on line 37 .....	38	999999999999
39 Basis of building. Subtract line 38 from line 37 .....	39	999999999999
40 Business basis of building. Multiply line 39 by line 7 .....	40	999999999999
41 Depreciation percentage (see instructions) .....	41	99999999 %
42 Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above .....	42	999999999999

**Part IV Carryover of Unallowed Expenses to 2025**

XXXXXX	XXXXXX	
43 Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0- .....	43	999999999999
44 Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0- .....	44	999999999999

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

DAA

Form 8829 (2024)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXX

Form/Schedule XXXXXX

Unit number 999

**PART 1 - Part of Your Home Used for Business:**

1. Area of home used for business ..... 1. 999999  
 2. Total area of home ..... 2. 999999  
 3. Percentage of home used for business (divide line 1 by line 2 and show result as percentage) ..... 3. 99999999 %

**PART 2 - Figure Your Allowable Deduction:**

4. Gross income from business (see instructions) .....	(a) Direct expenses	(b) Indirect expenses
5. Casualty losses ..... 5. 999999999999	999999999999	
6. Deductible mortgage interest ..... 6. 999999999999	999999999999	
7. Real estate taxes ..... 7. 999999999999	999999999999	
8. Total of lines 5 through 7 ..... 8. 999999999999	999999999999	
9. Multiply line 8, column (b), by line 3 ..... 9. 999999999999		
10. Add line 8, column (a), and line 9 ..... 10. 999999999999		
11. Business expenses not from business use of home (see instructions) ..... 11. 999999999999		
12. Add lines 10 and 11 ..... 12. 999999999999		
13. Deduction income limit. Subtract line 12 from line 4 ..... 13. 999999999999		
14. Excess mortgage interest ..... 14. 999999999999	999999999999	
15. Excess real estate taxes ..... 15. 999999999999	999999999999	
16. Insurance ..... 16. 999999999999	999999999999	
17. Rent ..... 17. 999999999999	999999999999	
18. Repairs and maintenance ..... 18. 999999999999	999999999999	
19. Utilities ..... 19. 999999999999	999999999999	
20. Other expenses ..... 20. 999999999999	999999999999	
21. Add lines 14 through 20 ..... 21. 999999999999	999999999999	
22. Multiply line 21, column (b), by line 3 ..... 22. 999999999999		
23. Carryover of operating expenses from prior year (see instructions) ..... 23. 999999999999		
24. Add line 21, column (a), line 22 and line 23 ..... 24. 999999999999		
25. Allowable operating expenses. Enter the <b>smaller</b> of line 13 or line 24 ..... 25. 999999999999		
26. Limit on excess casualty losses and depreciation. Subtract line 25 from line 13 ..... 26. 999999999999		
27. Excess casualty losses (see instructions) ..... 27. 999999999999		
28. Depreciation of your home from line 39 below ..... 28. 999999999999		
29. Carryover of excess casualty losses & depr from prior yr (see instructions) ..... 29. 999999999999		
30. Add lines 27 through 29 ..... 30. 999999999999		
31. Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 26 or line 30 ..... 31. 999999999999		
32. Add lines 10, 25, and 31 ..... 32. 999999999999		
33. Casualty losses included on lines 10 and 31 (see instructions) ..... 33. 999999999999		
34. Allowable expenses for business use of your home. (Subtract line 33 from line 32). See instructions for where to enter on your return. ..... 34. 999999999999		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

**PART 3 - Depreciation of Your Home**

35. Smaller of adjusted basis or fair market value of home (see instructions) ..... 35. 999999999999	
36. Basis of land ..... 36. 999999999999	
37. Basis of building (Subtract line 35 from line 34) ..... 37. 999999999999	
38. Business basis of building (Multiply line 36 by line 3) ..... 38. 999999999999	
39. Depreciation percentage (from applicable table or method) ..... 39. 99999999 %	
40. Depreciation allowable (Multiply line 37 by line 38) ..... 40. 999999999999	XXXXXXXXXXXX

**PART 4 - Carryover of Unallowed Expenses to Next Year**

41. Operating expenses. Subtract line 24 from line 23. If less than zero, enter -0- ..... 41. 999999999999
42. Excess casualty losses and depreciation. Subtract line 30 from line 29. If less than zero, enter -0- ..... 42. 999999999999

Form **8829****Home Office - Excess Real Estate Taxes Worksheet****2024**

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXXXXX Form/Schedule XXXXXX Unit number 999**Real Estate Taxes**

- |     |  |     |              |
|-----|--|-----|--------------|
| 1.  | Enter your state and local income taxes (or general sales tax) that are personal expenses .....                          | 1.  | 999999999999 |
| 2.  | Enter all your state and local real estate taxes you paid on the home in which you conducted business .....              | 2.  | 999999999999 |
| 3.  | Enter any other state and local real estate taxes you paid that are a personal expense and not included in line 2 .....  | 3.  | 999999999999 |
| 4.  | Enter your state and local personal property taxes that are a personal expense .....                                     | 4.  | 999999999999 |
| 5.  | Add lines 1 through 4 .....  | 5.  | 999999999999 |
| 6.  | Multiply line 2 by the business percentage on Form 8829, line 7 (8829 Wrk, line 3) ..... <u>99999999</u> % .....         | 6.  | 999999999999 |
| 7.  | Subtract line 6 from line 5 .....  | 7.  | 999999999999 |
| 8.  | Subtract line 7 from \$10,000 (\$5,000 if married filing separately). If zero or less, enter -0- .....                   | 8.  | 999999999999 |
| 9.  | <b>Real estate taxes</b> Enter the smaller of line 6 or line 8 here and .....  | 9.  | 999999999999 |
| 10. | <b>Excess real estate taxes.</b> Subtract line 9 from line 6. Enter on column (a) Form 8829, line 17 (8829 Wrk, line 15) | 10. | 999999999999 |

Form 1040

## Deduction for Business Use of Home - Simplified Method

2024

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Form/Schedule XXXXXX Unit number 999

## Simplified Method Worksheet

1. Enter the amount of the gross income limitation ..... 999999999999
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. ..... 999999999999
3. Simplified method amount
  - a. Maximum allowable amount ..... \$5
  - b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0 ..... 999999
  - c. Multiply line 3a by the line 3b and enter result to 2 decimal places ..... 999999
4. Multiply line 2 by line 3c ..... 999999999999
5. **Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4. If zero or less, enter -0. ..... 999999999999
  
6. Carryover of unallowed expenses from years simplified method was not used
 

Enter the amounts, if any, from the most recent Form 8829 or Business Use of Home Worksheet

  - a. Operating expenses ..... 999999999999
  - b. Excess casualty losses and depreciation ..... 999999999999

## Daycare Facility Worksheet

1. Total hours of daycare use ..... 999999999999
2. Total hours available for use during the year ..... 999999999999
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet ..... 999999

## Area Adjustment Worksheet - Area Changed During Year

1. Complete lines 1a through 1n when the area of the qualified business use was used for part of the year or the area used changed during the year.

	Note. If qualified business use was less than 15 days in a month, enter -0- Otherwise, use the lower of qualified business use area or Maximum area (300).	
	(i) Month	(ii) Area
a.	January	<u>999999999999</u>
b.	February	<u>999999999999</u>
c.	March	<u>999999999999</u>
d.	April	<u>999999999999</u>
e.	May	<u>999999999999</u>
f.	June	<u>999999999999</u>
g.	July	<u>999999999999</u>
h.	August	<u>999999999999</u>
i.	September	<u>999999999999</u>
j.	October	<u>999999999999</u>
k.	November	<u>999999999999</u>
l.	December	<u>999999999999</u>
m.	Add lines 1a through 1l, column (ii)	<u>999999999999</u>
n.	Average monthly allowable square footage. Divide line 1m by 12. Enter the results on line 2 of the Simplified Method Worksheet.	<u>999999999999</u>

**8830**

Form  
(Rev. March 2022)

Department of the Treasury  
Internal Revenue Service (99)

## Enhanced Oil Recovery Credit

**Go to** [www.irs.gov/Form8830](http://www.irs.gov/Form8830) for the latest information.

**Attach to your tax return.**

OMB No. 1545-1292

Attachment  
Sequence No. **78**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

	Identifying number
	XXXXXXXXXXXX
<b>1</b> Qualified enhanced oil recovery costs (see instructions) .....	<b>1</b> 99999999999999
<b>2</b> Multiply line 1 by the credit rate shown in the instructions .....	<b>2</b> 99999999999999
<b>3</b> Enhanced oil recovery credit from partnerships and S corporations (see instructions) .....	<b>3</b> 99999999999999
<b>4</b> <b>Current year credit.</b> Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1t.....	<b>4</b> 99999999999999

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	U.S. taxpayer identifying number XXXXXXXXXXXX	Reference ID number, if any (see instructions) XXXXXXXXXXXXXXXXXXXX
Address in country of residence XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	Address in the United States    	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

Check one or both of the following boxes as applicable.

- The taxpayer is disclosing a treaty-based return position as required by section 6114
  - The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7

**Note:** If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States

<p><b>1</b> Enter the specific treaty position relied on:</p> <p><b>a</b> Treaty country ..... XX XXXXXXXXXXXXXXXXXXXXXXXXX</p> <p><b>b</b> Article(s) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</p>	<p><b>3</b> Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p> <p>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</p> <p>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</p> <p>XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</p> <p>XXXXXXXXXXXX</p>
<p><b>2</b> List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p> <p>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</p>	
<p><b>4</b> List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to qualify for benefits under the treaty XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</p>	
<p><b>5</b> Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? .....</p> <p>If "Yes," enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting .....</p> <p>Also include the information requested in line 6.</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

## Qualified Electric Vehicle Credit

OMB No. 1545-1374

Attach to your tax return.  
Go to [www.irs.gov/Form8834](http://www.irs.gov/Form8834) for the latest information.Attachment  
Sequence No. 834

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number  
XXXXXXXXXXXX**Notes:**

- Use this form to claim qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year). The qualified electric vehicle credit was available for certain vehicles placed in service before 2007.
- Claim the credit for certain clean vehicles placed in service after 2022 on Form 8936.**

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1	999999999999						
2	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return.</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.</li> </ul>	2	999999999999						
3	Credits that reduce regular tax before the qualified electric vehicle credit: <table border="1" style="margin-left: 20px;"> <tr> <td>3a</td> <td>999999999999</td> </tr> <tr> <td>3b</td> <td>999999999999</td> </tr> <tr> <td>3c</td> <td>999999999999</td> </tr> </table>	3a	999999999999	3b	999999999999	3c	999999999999	3c	999999999999
3a	999999999999								
3b	999999999999								
3c	999999999999								
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4	999999999999						
5	Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Corporations. Applicable corporations (see Form 4626), enter the amount from Form 4626, Part II, line 9. Other corporations, enter -0-.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</li> </ul>	5	999999999999						
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6	999999999999						
7	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Schedule 3 (Form 1040), line 6i; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions	7	999999999999						

For Paperwork Reduction Act Notice, see instructions.

Form 8834 (Rev. 10-2024)

**Renewable Electricity Production Credit**

OMB No. 1545-1362

**2024**Attachment  
Sequence No. **835**

Attach to your tax return.

Go to [www.irs.gov/Form8835](http://www.irs.gov/Form8835) for instructions and the latest information.

Name(s) shown on return

Identifying number

XXXXXXXXXXXXXX

**Part I Information on Qualified Property or Qualified Facility**

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: XXXXXXXXXXXXXXXXXXXX
- 2a** Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): XXXXXXXXXXXXXXXXXXXX
- 2b** If different than filer, enter (i) owner's name XXXXXXXXXXXXXXXXXXXX and (ii) owner's TIN: XXXXXXXXXX
- 3a** Address of the facility (if applicable): XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
- 3b** Coordinates. (i) Latitude: X XX.XXXXXX (ii) Longitude: X XXX.XXXXXX  
 Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Date construction began (MM/DD/YYYY): XXXXXXXXXXXX
- 5** Date placed in service (MM/DD/YYYY): XXXXXXXXXXXX
- 6** Is this facility an expansion of an existing closed-loop biomass or open-loop biomass facility?  Yes  No
- 7** Reserved for future use.  
 Yes.  
 No.
- 8** Does the project satisfy one of the qualified facility requirements? See instructions.  
 a  Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).  
 b  Yes, the facility's construction began before January 29, 2023.  
 c  Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).  
 d  No, the facility does not meet the qualified facility requirements.
- 9** Does the property qualify for the domestic bonus credit?  
 a  Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions. XXXXXXXXXXXXXXXXXXXX  
 b  No.
- 10** Does the project qualify for an energy community bonus credit?  
 a  Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions. XXXXXXXXXXXXXXXXXXXX  
 b  No.  
 c  Not applicable.
- 11** Enter the nameplate capacity direct current (dc) in kW for:  
 a  Solar energy property facility: 999999999999  
 b  Not applicable.
- 12** Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:  
 a  Solar energy property or facility: 999999999999  
 b  Wind energy property or facility: 999999999999  
 c  Other: XXXXXXXXXXXX 999999999999  
 d  Not applicable.

For Paperwork Reduction Act Notice, see separate instructions.

Form **8835** (2024)

**Part II Renewable Electricity Production**

Complete line 1 with respect to electricity produced at qualified facilities using:

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see instr.)*	(c) Column (a) x Column (b)	
<b>1a</b> Wind .....	999999999999	9999999	999999999999	
<b>1b</b> Closed-loop biomass .....	999999999999	9999999	999999999999	
<b>1c</b> Geothermal .....	999999999999	9999999	999999999999	
<b>1d</b> Solar .....	999999999999	9999999	999999999999	
<b>1e</b> Offshore wind facility .....	999999999999	9999999	999999999999	
<b>1f</b> Open-loop biomass .....	999999999999	9999999	999999999999	
<b>1g</b> Landfill gas .....	999999999999	9999999	999999999999	
<b>1h</b> Trash .....	999999999999	9999999	999999999999	
<b>1i</b> Hydropower .....	999999999999	9999999 **	999999999999	
<b>1j</b> Marine and hydrokinetic renewables .....	999999999999	9999999 **	999999999999	
<b>2</b> Add column (c) of lines 1a through 1j and enter here .....				<b>2</b> 999999999999
<b>3</b> Phaseout adjustment (see instructions) .....	\$ 999999999999	x 99999		<b>3</b> 999999999999
<b>4</b> Credit before reduction. Subtract line 3 from line 2 .....				<b>4</b> 999999999999

**Credit reduction for tax-exempt bonds**

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.

<b>5a Divide.</b> Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year	= .....	<b>5a</b> 9999999999
---	---------	----------------------

Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year

<b>b</b> Multiply line 4 by line 5a .....		<b>5b</b> 999999999999
<b>c</b> Multiply line 4 by 15% (0.15) .....		<b>5c</b> 999999999999
<b>d</b> Enter the smaller of line 5b or line 5c .....		<b>5d</b> 999999999999

<b>6</b> Subtract line 5d from line 4 .....		<b>6</b> 999999999999
---	--	-----------------------

<b>7a</b> Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017 .....	<b>7a</b> 999999999999	<b>7b</b> 999999999999
<b>b</b> For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20) .....		

<b>c</b> Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021 .....	<b>7c</b> 999999999999	<b>7d</b> 999999999999
<b>d</b> For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40) .....		

<b>e</b> Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019 .....	<b>7e</b> 999999999999	<b>7f</b> 999999999999
<b>f</b> For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60) .....		

<b>g</b> Add lines 7b, 7d, and 7f .....		<b>7g</b> 999999999999
<b>8</b> Subtract line 7g from line 6 .....		<b>8</b> 999999999999

<b>9</b> Increased credit amount for qualified facilities. Did you check a "Yes" box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8 .....		<b>9</b> 999999999999
<b>10</b> Domestic content bonus credit. See instructions.		<b>10</b> 999999999999

If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0- .....		<b>11</b> 999999999999
<b>11</b> Energy community bonus credit. See instructions.		<b>12</b> 999999999999

If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0- .....		<b>13</b> 999999999999
<b>12</b> Add lines 9, 10, and 11 .....		

<b>13</b> If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12 .....		<b>13</b> 999999999999
--	--	------------------------

\* See instructions for rates to use for facilities placed in service before 2022.

\*\* \$0.006 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

**Part II Renewable Electricity Production (continued)**

<b>14</b>	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....	<b>14</b>	999999999999
<b>15</b>	Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity produced during the 4-year period beginning on the date the facility was placed in service, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions .....	<b>15</b>	999999999999
<b>16</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....	<b>16</b>	999999999999
<b>17</b>	Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other productions of electricity, report the applicable part of this amount on Form 3800, Part III, line 1f. .....	<b>17</b>	999999999999

Form **8835** (2024)

Form 8839

Department of the Treasury  
Internal Revenue Service**Qualified Adoption Expenses**

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

Go to [www.irs.gov/Form8839](http://www.irs.gov/Form8839) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 38

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I Information About Your Eligible Child or Children — You must complete this part.**

See instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was —			(f) Child's identifying number	(g) Check if adoption became final in 2024 or earlier
				(c) born before 2007 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
Child 2	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
Child 3	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>

**Caution:** If the child was a foreign child, see *Special rules* in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

XXXXXXXXXXXXXX

**Part II Adoption Credit**

	Child 1	Child 2	Child 3	
2 Maximum adoption credit per child. Enter \$16,810. See instructions .....	2 999999999999	999999999999	999999999999	
3 Did you file Form 8839 for a prior year for the same child? <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. .... <input checked="" type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter .....				
4 Subtract line 3 from line 2 .....	4 999999999999	999999999999	999999999999	
5 Qualified adoption expenses. See instructions .....	5 999999999999	999999999999	999999999999	
<b>Caution:</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2024. ....				
6 Enter the smaller of line 4 or line 5 .....	6 999999999999	999999999999	999999999999	
7 Enter modified adjusted gross income. See instructions .....		7 999999999999		
8 Is line 7 more than \$252,150? <input checked="" type="checkbox"/> <b>No.</b> Skip lines 8 and 9, and enter -0- on line 10. .... <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$252,150 from line 7 .....			8 999999999999	
9 Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 .....				9 x 999999
10 Multiply each amount on line 6 by line 9 .....	10 999999999999	999999999999	999999999999	
11 Subtract line 10 from line 6 .....	11 999999999999	999999999999	999999999999	
12 Add the amounts on line 11 .....				12 999999999999
13 Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2023 Form 8839 instructions .....				13 999999999999
14 Add lines 12 and 13 .....				14 999999999999
15 Enter the amount from line 5 of the Credit Limit Worksheet in the instructions .....				15 999999999999
16 Adoption credit. Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward. See instructions .....				16 999999999999

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

Form 8839 (2024)

**Part III Employer-Provided Adoption Benefits**

	Child 1	Child 2	Child 3	
<b>17</b> Maximum exclusion per child. Enter \$16,810. See instructions	<b>17</b> 999999999999	999999999999	999999999999	
<b>18</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input checked="" type="checkbox"/> <b>No.</b> Enter -0- ..... <input checked="" type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter .....	<b>18</b> 999999999999	999999999999	999999999999	
<b>19</b> Subtract line 18 from line 17 .....	<b>19</b> 999999999999	999999999999	999999999999	
<b>20</b> Employer-provided adoption benefits you received in 2024. This amount should be shown in box 12 of your 2024 Form(s) W-2 with code T ..... <b>XXXX</b>	<b>20</b> 999999999999 999999999999	999999999999 999999999999	999999999999 999999999999	
<b>21</b> Add the amounts on line 20 .....				<b>21</b> 999999999999
<b>22</b> Enter the <b>smaller</b> of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2024, enter the amount from line 19. ....	<b>22</b> 999999999999	999999999999	999999999999	
<b>23</b> Enter modified adjusted gross income (from the worksheet in the instructions) .....	<b>23</b>	999999999999		
<b>24</b> Is line 23 more than \$252,150? <input checked="" type="checkbox"/> <b>No.</b> Skip lines 24 and 25, and enter -0- on line 26. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$252,150 from line 23 .....	<b>24</b>	999999999999		
<b>25</b> Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 .....			<b>25</b> x 9999999	
<b>26</b> Multiply each amount on line 22 by line 25 .....	<b>26</b> 999999999999	999999999999	999999999999	
<b>27</b> <b>Excluded benefits.</b> Subtract line 26 from line 22 .....	<b>27</b> 999999999999	999999999999	999999999999	
<b>28</b> Add the amounts on line 27 .....				<b>28</b> 999999999999
<b>29</b> <b>Taxable benefits.</b> Is line 28 more than line 21? <input checked="" type="checkbox"/> <b>No.</b> Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR.				<b>29</b> 999999999999

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2023, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2023.
- The total adoption expenses you paid in 2024 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2024 or earlier.
- You adopted a child with special needs and the adoption became final in 2024.

**TIP**

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

**Modified Adjusted Gross Income Worksheet - Form 8839, Line 23**

1. Enter the amount you would enter on line 1z of Form 1040 or 1040-SR or or line 1a of Form 1040NR if you could exclude the total amount on Form 8839, line 21 ..... 1. 999999999999
2. Enter the amount from Form 8839, line 21 ..... 2. 999999999999
3. **Form 1040 or 1040-SR filers**, enter the total of lines 2b, 3b, 4b, 5b, 6b, 7 and Schedule 1, line 10  
**Form 1040NR filers**, enter the total of lines 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. ..... 3. 999999999999
4. Add lines 1, 2, and 3 ..... 4. 999999999999
5. **Form 1040 or 1040-SR filers**, enter the total of line 10b and Schedule 1, lines 11 through 20, 23, and 25.  
**Form 1040NR filers**, enter the total of lines 10b and Schedule 1 lines 11 through 18, 20, 23 and 25. ..... 5. 999999999999
6. Subtract line 5 from line 4 ..... 6. 999999999999

**Form 1040 or 1040-SR filers**, Increase the amount on line 6 of this worksheet by the total of the following amounts.

Enter the total on Form 8839, line 23.

- Any amount from **Form 2555**, lines 45 and 50, and **Form 4563**, line 15, and
- Any exclusion of income from Puerto Rico, and
- Any Screen 8839 - Adjustment to modified adjusted gross income for exclusion calculation

**Form 1040NR filers**, enter on Form 8839, line 23, the amount from line 6 above.**Credit Carryforward Worksheet**

1. Enter the amount from Form 8839, line 12 ..... 1. 999999999999  
Did you use the Adoption Credit Carryforward Worksheet- Line 16 in the 2023 Form 8839 instructions?  
 No. Skip lines 2 through 6. Enter the amount from line 1 of this worksheet on line 6.  
 Yes. Go to line 2.
2. Enter any credit carryover from 2019 ..... 2. 999999999999
3. Enter any credit carryover from 2020 ..... 3. 999999999999
4. Enter any credit carryover from 2021 ..... 4. 999999999999
5. Enter any credit carryover from 2022 ..... 5. 999999999999
6. Enter any credit carryover from 2023 ..... 6. 999999999999
7. Add lines 1 thru 6 ..... 7. 999999999999
8. Enter the amount from Form 8839, line 16 ..... 8. 999999999999
9. Subtract line 8 from line 7 ..... 9. 999999999999  
Did you enter an amount on line 2, 3, 4, 5 or 6 above?  
 No. Enter the amount on line 9 on lines 20 and 23 below; skip all the other lines.  
 Yes. Continue to line 10.
10. Subtract line 8 from line 2. If zero or less, enter -0. ..... 10. 999999999999
11. Subtract line 2 from line 8. If zero or less, enter -0. ..... 11. 999999999999
12. **2020 credit carryforward to 2025**. Subtract line 11 from line 3. If zero or less, enter -0. ..... 12. 999999999999
13. Subtract line 3 from line 11. If zero or less, enter -0. ..... 13. 999999999999
14. **2021 credit carryforward to 2025**. Subtract line 13 from line 4. If zero or less, enter -0. ..... 14. 999999999999
15. Subtract line 4 from line 13. If zero or less, enter -0. ..... 15. 999999999999
16. **2022 credit carryforward to 2025**. Subtract line 15 from line 5. If zero or less, enter -0. ..... 16. 999999999999
17. Subtract line 5 from line 15. If zero or less, enter -0. ..... 17. 999999999999
18. **2023 credit carryforward to 2025**. Subtract line 17 from line 6. If zero or less, enter -0. ..... 18. 999999999999
19. Add lines 10, 12, 14, 16, and 18 ..... 19. 999999999999
20. **2024 credit carryforward to 2025**. Subtract line 19 from line 9. If zero or less, enter -0. ..... 20. 999999999999
21. Add lines 19 and 20. ..... 21. 999999999999
22. Enter the amount from line 10. ..... 22. 999999999999
23. **Total credit carryforward to 2025**. Subtract line 22 from 21. ..... 23. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Exclusion of Prior Year Benefits**Child XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Enter the total employer-provided adoption benefits you received in **2024 and all prior years** for the adoption of the foreign child. .... 1. 999999999999
2. Enter **\$16,810**. If you and another person (other than your spouse if filing jointly) each received employer-provided adoption benefits in 2024 or any prior year to adopt the same child, see the instructions for line 2 at the end of this worksheet. .... 2. 999999999999
3. Enter the **smaller** of line 1 or line 2 here and on Form 8839, line 17. If necessary, cross out the preprinted amount on line 17 and enter the results above the preprinted amount ..... 3. 999999999999

**Next:**

- Enter -0- on Form 8839, line 18.
- Enter the amount from line 3 above on Form 8839, line 19.
- On Form 8839, line 20, enter the total amount of employer-provided adoption benefits received in **2024 and all prior years**. On the dotted line next to line 20, enter "PYAB" and total amount of benefits you received **before 2024**.
- Complete Form 8839 through line 28. Then, complete lines 4 through 9 below to figure the amount of any prior year benefits you can exclude and the taxable benefits, if any, to enter on Form 8839, line 29.

4. Is the amount on your 2024 Form 8839, line 28, less than the amount on Form 8839, line 21?

**No.** Skip lines 4 through 6 and go to line 7.

- Yes.** Subtract Form 8839, line 28 from line 21. .... 4. 999999999999
5. Enter the total employer-provided adoption benefits you received **before 2024** included on Form 8839, line 20 for all children ..... 5. 999999999999
  6. **Taxable benefits.** Subtract line 5 from line 4. If zero or less, enter -0-. Enter the result here and on Form 8839, line 29. If more than zero, also include this amount on line 1f of Form 1040 or 1040-SR, or 1040NR. .... 6. 999999999999
  7. Enter the amount from Form 8839, line 28 ..... 7. 999999999999
  8. Enter the total **2024** employer-provided adoption benefits included on Form 8839, line 20, for all children ..... 8. 999999999999
  9. **Prior year excluded benefits.** Subtract line 8 from line 7. If zero or less; **stop**; you cannot exclude any of your prior year benefits ..... 9. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Form 8839 documentation requirements.** You must provide at least one of the documents described below to support your claim for each child reported on line 1 of Form 8839. Attach the documents to **Form 8839** before filing your income tax return. Required attachments are dependent upon if the adoption has been finalized, if foreign or domestic, and if the adopted child has special needs. See the areas marked below for the required attachments for each child claimed. It takes an average of six to eight weeks to receive a refund claimed on an accurate and complete paper return where all required documents are attached. It is important to attach the proper documents to Form 8839.

**Note:** You may redact sensitive personal information from an adoption order or decree or from a special needs determination. The IRS may require an unredacted copy be submitted at a later date.

**Domestic adoptions that have not been finalized.** For a domestic adoption that was not finalized in 2011 or earlier, attach one or more of the following documents for the following child(ren):

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Year of birth XXXX	Identifying Number XXXXXXXXXXXX
--	-----------------------	------------------------------------

1. An adoption taxpayer identification number, obtained by the taxpayer for the child, included on the taxpayer's income tax return
2. A home study completed by an authorized placement agency
3. A placement agreement with an authorized placement agency
4. A document signed by a hospital official authorizing the release of a newborn child from the hospital to taxpayer for legal adoption
5. An original affidavit or notarized statement signed under penalties of perjury from an adoption attorney, government official, or other authorized person stating the signer:
  - a. Placed or is placing a child with the taxpayer for adoption, or
  - b. Is facilitating the adoption process for the taxpayer in an official capacity, with a description of the actions taken to facilitate the process

**Domestic and foreign adoptions that have been finalized.** For domestic adoptions finalized in 2011 or before and foreign adoptions finalized in 2011, attach one or more of the following documents for the children reported on Form 8839 with column (g) marked:

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Year of birth XXXX	Identifying Number XXXXXXXXXXXX
--	-----------------------	------------------------------------

1. For a domestic or foreign adoption finalized in the United States, the adoption order or decree.
2. For an adoption governed by the Hague Convention and finalized in another country:
  - a. The Hague Adoption Certificate (Immigrating Child)
  - b. The IH-3 visa, or
  - c. A foreign adoption decree translated into English
3. For a foreign adoption from a country that is not a part of the Hague Convention:
  - a. A Foreign adoption decree translated into English, or
  - b. An IR-2 or IR-3 visa.

**Adoption of child with special needs.** For adoption of a child with special needs, in addition to the requirements above, you must attach a copy of the state determination of special needs for all children reported on Form 8839, line 1 with column (d) marked:

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Year of birth XXXX	Identifying Number XXXXXXXXXXXX
--	-----------------------	------------------------------------

An order or decree must include information establishing that your adoption of the eligible child has been finalized and the date it was finalized. A special needs determination must include information establishing that the state has made a determination of special needs for the eligible child.

Be sure to write your name and social security number on each document. Because of these documentation requirements, you must file your income tax return and Form 8839 by paper only. You cannot file electronically.

**Closer Connection Exception Statement for Aliens**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040-NR.

Go to [www.irs.gov/Form8840](http://www.irs.gov/Form8840) for the latest information.For the year January 1–December 31, 2024, or other tax year  
beginning , 2024, and ending , 2020**2024**Attachment  
Sequence No. **101**

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Fill in your  
addresses only if  
you are filing this  
form by itself and  
not with your U.S.  
tax return.**

Address in country of residence

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Address in the United States

XXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX

XX XXXXXXXXXX

**Part I General Information**

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States ..... XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX
- 2 Of what country or countries were you a citizen during the tax year? ..... XXXXXXXXXXXXXXXXXXXXXXXXX
- 3 What country or countries issued you a passport? ..... XXXXXXXXXXXXXXXXXXXXXXXXX
- 4 Enter your passport number(s) ..... XXXXXXXXXXXXXXXXXXXXXXXXX
- 5 Enter the number of days you were present in the United States during:  
2024 XXX      2023 XXX      2022 XXX
- 6 During 2024, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? See instructions  Yes  No

**Part II Closer Connection to One Foreign Country (see instructions)**

- 7 Where was your tax home during 2024? ..... XXXXXXXXXXXXXXXXXXXXXXXXX
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2024.  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Next, complete Part IV.

**Part III Closer Connection to Two Foreign Countries (see instructions)**

- 9 Where was your tax home on January 1, 2024? ..... XXXXXXXXXXXXXXXXXXXXXXXXX
- 10 After changing your tax home from its location on January 1, 2024, where was your tax home for the remainder of 2024?  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country?  Yes  No  
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2024, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country?  Yes  No
- 13 Have you filed or will you file tax returns for 2024 in the countries listed on lines 9 and 10?  
If "Yes" to either line 12 or line 13, attach verification.  
If "No" to either line 12 or line 13, please explain ..... XXXXXXXXXXXXXXXXXXXXXXXXX

Next, complete Part IV.

For Paperwork Reduction Act Notice, see instructions.

Form 8840 (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part IV Significant Contacts With Foreign Country or Countries in 2024**

- 14 Where was your regular or principal permanent home located during 2024? See instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 15 If you had more than one permanent home available to you at all times during 2024, list the location of each and explain.  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 16 Where was your family located? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 17 Where was your automobile(s) located? XXXXXXXXXXXXXXXXXXXXXXX
- 18 Where was your automobile(s) registered? XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 19 Where were your personal belongings, furniture, etc., located? XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 20 Where was the bank(s) with which you conducted your routine personal banking activities located?  
a XXXXXXXXXXXXXXXXXXXXXXX c XXXXXXXXXXXXXXXXXXXXXXX  
b XXXXXXXXXXXXXXXXXXXXXXX d XXXXXXXXXXXXXXXXXXXXXXX
- 21 Did you conduct business activities in a location other than your tax home?  
If "Yes," where? XXXXXXXXXXXXXXXXXXXXXXX
- 22a Where was your driver's license issued? XXXXXXXXXXXXXXXXXXXXXXX
- b If you hold a second driver's license, where was it issued? XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 23 Where were you registered to vote? XXXXXXXXXXXXXXXXXXXXXXX
- 24 When completing official documents, forms, etc., what country do you list as your residence? XXXXXXXXXXXXXXXXXXXXXXX
- 25 Have you ever completed:  
a Form W-8BEN or any other W-8 form (relating to foreign status)?  
b Form W-9, Request for Taxpayer Identification Number and Certification?  
c Any other U.S. official forms? If "Yes," indicate the form(s) XXXXXXXXXXXXXXXXXXXXXXX
- 26 In what country or countries did you keep your personal, financial, and legal documents?  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 27 From what country or countries did you derive the majority of your 2024 income?  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 28 Did you have any income from U.S. sources?  
If "Yes," what type? XXXXXXXXXXXXXXXXXXXXXXX
- 29 In what country or countries were your investments located? See instructions.  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 30 Did you qualify for any type of "national" health plan sponsored by a foreign country?  
If "Yes," in what country? XXXXXXXXXXXXXXXXXXXXXXX  
If "No," please explain XXXXXXXXXXXXXXXXXXXXXXX
- If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

**Sign here  
only if you  
are filing  
this form by  
itself and  
not with  
your U.S.  
tax return.**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Your signature

Date

# Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.  
For the year January 1—December 31, 2024, or other tax year  
beginning XXXXXXXXX, and ending XXXXXXXXX.

Your first name and initial <b>XXXXXXXXXXXXXX</b>	Last name <b>XXXXXXXXXXXXXXXXXXXX</b>	Your U.S. taxpayer identification number (TIN), if any <b>XXXXXXXXXXXX</b>
<b>Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.</b>		Address in country of residence <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</b> <b>XXXXXXXXXXXXXXXXXXXX</b> <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</b> <b>XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX</b>
		Address in the United States <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</b> <b>XXXX</b> <b>XXXXXXXXXXXXXXXXXXXX</b> <b>XX</b> <b>XXXXXXXXXXXX</b>

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**
- 2 Of what country or countries were you a citizen during the tax year? **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**
- 3a What country or countries issued you a passport? **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**
- b Enter your passport number(s): **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**
- 4a Enter the actual number of days you were present in the United States during:
- |                 |                 |                 |
|-----------------|-----------------|-----------------|
| 2024 <b>XXX</b> | 2023 <b>XXX</b> | 2022 <b>XXX</b> |
|-----------------|-----------------|-----------------|
- b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: **XXX**

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2024: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX**  
**XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX**
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX XXXXXXXXXX**  
**XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX XXXXXXXXXX**
- 7 Enter the type of U.S. visa (J or Q) you held during: **2018 XXX 2019 XXX**  
2020 **XXX**      2021 **XXX**      2022 **XXX**      2023 **XXX**. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired. **XXXXXXXXXXXXXXXXXXXX**
- 8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2018 through 2023)? **\_\_\_\_\_**  Yes  No

If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions. **XXXXXXXXXXXXXXXXXXXX**

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2024: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX**  
**XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXX**
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX XXXXXXXXXX**  
**XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX XXXXXXXXXX**
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: **2018 XXX 2019 XXX**  
2020 **XXX**      2021 **XXX**      2022 **XXX**      2023 **XXX**. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired. **XXXXXXXXXXXXXXXXXXXX**
- 12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? **\_\_\_\_\_**  Yes  No
- If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States. **XXXXXXXXXXXXXXXXXXXX**
- 13 During 2024, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? **\_\_\_\_\_**  Yes  No
- 14 If you checked the "Yes" box on line 13, explain: **XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**  
**XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX**

XX

XXXXXXXXXXXX

#### Part IV Professional Athletes

- 15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2024 and the dates of competition: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

#### Part V Individuals With a Medical Condition or Medical Problem

- 17a Describe the medical condition or medical problem that prevented you from leaving the United States.

See instructions.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: XXXXXXXXXX

- c Enter the date you actually left the United States: XXXXXXXXXX

18 Physician's Statement:

I certify that XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that their condition or problem was preexisting.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of physician or other medical official

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXX

Physician's or other medical official's address and telephone number

Physician's or other medical official's signature

Date

**Sign here  
only if you  
are filing  
this form by  
itself and  
not with  
your U.S. tax  
return.**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Your signature

Date

Form **8844**

(Rev. March 2020)

Department of the Treasury  
Internal Revenue Service

## Empowerment Zone Employment Credit

OMB No. 1545-1444

**u** Attach to your tax return.

**u** Go to [www.irs.gov/Form8844](http://www.irs.gov/Form8844) for instructions and the latest information.

Attachment  
Sequence No. **99**

Name(s) shown on return	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
1 Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions) .....	1 999999999999
2 Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages .....	2 999999999999
3 Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts .....	3 999999999999
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 3 .....	4 999999999999
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....	5 999999999999
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3 .....	6 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8844** (Rev.3-2020)

Form **8845**(Rev. January 2022)  
Department of the Treasury  
Internal Revenue Service**Indian Employment Credit**

OMB No. 1545-0123

**Attach to your tax return.**  
**Go to [www.irs.gov/Form8845](http://www.irs.gov/Form8845) for instructions and the latest information.**

Attachment  
Sequence No. **113**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year .....	1	999999999999
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0 .....	2	999999999999
3	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0 .....	3	999999999999
4	Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages .....	4	999999999999
5	Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts .....	5	999999999999
6	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g .....	6	999999999999
7	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....	7	999999999999
8	Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g .....	8	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8845** (1-2022)

Form **8846****Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

OMB No. 1545-0123

**2024**Attachment  
Sequence No. **846**Department of the Treasury  
Internal Revenue ServiceAttach to your tax return.  
Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	.....	1	999999999999
2	Tips not subject to the credit provisions (see instructions)	.....	2	999999999999
3	Creditable tips. Subtract line 2 from line 1	.....	3	999999999999
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$168,600, see instructions and check here	..... <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXXXXXX	4	999999999999
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	.....	5	999999999999
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f	.....	6	999999999999

For Paperwork Reduction Act Notice, see instructions.

Form **8846** (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Archer MSAs and  
Long-Term Care Insurance Contracts**  
Go to [www.irs.gov/Form8853](http://www.irs.gov/Form8853) for instructions and the latest information.

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

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 39Department of the Treasury  
Internal Revenue Service

Name(s) shown on return	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	Social security number of MSA account holder. If both spouses have MSAs, see instructions
	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

**Part I Archer MSA Contributions and Deductions.** See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1 Total employer contributions to your Archer MSA(s) for 2024 .....	1	9999999999999	
2 Archer MSA contributions you made for 2024, including those made in 2025 by the unextended due date of your return that were for 2024. Don't include rollovers. See instructions .....	2	9999999999999	
3 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions .....	3	9999999999999	
4 Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) .....	4	9999999999999	
5 <b>Archer MSA deduction.</b> Enter the <b>smallest</b> of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23 .....	5	9999999999999	

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

**Part II Archer MSA Distributions**

6a Total distributions you and your spouse received in 2024 from all Archer MSAs (see instructions) .....	6a	9999999999999	
b Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the unextended due date of your return. See instructions .....	6b	9999999999999	
c Subtract line 6b from line 6a .....	6c	9999999999999	
7 Unreimbursed qualified medical expenses (see instructions) .....	7	9999999999999	
8 <b>Taxable Archer MSA distributions.</b> Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e .....	8	9999999999999	
9a If any of the distributions included on line 8 meet any of the <i>Exceptions to the Additional 20% Tax</i> (see instructions), check here .....			<input checked="" type="checkbox"/>
b <b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 2 (Form 1040), line 17e .....	9b	9999999999999	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2024 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10 Total distributions you received in 2024 from all Medicare Advantage MSAs (see instructions) .....	10	9999999999999	
11 Unreimbursed qualified medical expenses (see instructions) .....	11	9999999999999	
12 <b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e .....	12	9999999999999	
13a If any of the distributions included on line 12 meet any of the <i>Exceptions to the Additional 50% Tax</i> (see instructions), check here .....			<input checked="" type="checkbox"/>
b <b>Additional 50% tax.</b> Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2023. Also include this amount in the total on Schedule 2 (Form 1040), line 17f .....	13b	9999999999999	

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

Form 8853 (2024)

Name of policyholder (as shown on return)

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Social security number  
of policyholder

XXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXX

**Section C. Long-Term Care (LTC) Insurance Contracts.** See *Filing Requirements for Section C* in the instructions before completing this section.

If more than one Section C is attached, check here

**14a** Name of insured XXXXXXXXXXXXXXXXXXXXXXXXX **b** Social security number of insured XXXXXXXXXXXXXXX

**15** In 2024, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured?  Yes  No

**16** Was the insured a terminally ill individual?  Yes  No

**Note:** If "Yes" and the **only** payments you received in 2024 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

	17	999999999999
--	----	--------------

**Caution:** Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12.

**18** Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts

	18	999999999999
--	----	--------------

**19** Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions

	19	999999999999
--	----	--------------

**20** Add lines 18 and 19

	20	999999999999
--	----	--------------

**Note:** If you checked "Yes" on line 15 above, see *Multiple Payees* in the instructions before completing lines 21 through 25.

**21** Multiply \$410 by the number of days in the LTC period

	21	999999999999
--	----	--------------

**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)

	22	999999999999
--	----	--------------

**23** Enter the **larger** of line 21 or line 22

	23	999999999999
--	----	--------------

**24** Reimbursements for qualified LTC services provided for the insured during the LTC period

	24	999999999999
--	----	--------------

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

**25** Per diem limitation. Subtract line 24 from line 23

	25	999999999999
--	----	--------------

**26 Taxable payments.** Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 8e, or, for taxpayers filing Form 1040-NR, on Form 1040-NR, Schedule NEC, line 12. For taxpayers filing Form 1040-NR, on Schedule NEC (Form 1040-NR), line 12, enter "LTC" and the amount

	26	999999999999
--	----	--------------



**Your current name**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your social security number**

XXXXXXXXXX

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**6 Who was your spouse for the tax years you want relief?** File a separate Form 8857 for tax years involving different spouses or former spouses.

That person's current name    XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social security number (if known)  
XXXXXXXXXX

Current home address (number and street) (if known). If a P.O. box, see instructions.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.  
XXXXXX

City, town or post office, state, and ZIP code. If a foreign address, see instructions.

XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Daytime phone number  
(between 6 a.m. and 5 p.m.  
Eastern time)  
XXXXXXXXXXXX

**7 What is the current marital status between you and the person on line 6?**

Married and still living together

XXXXXXXXXX

Married and living apart since \_\_\_\_\_

MM/DD/YYYY

Widowed since \_\_\_\_\_

XXXXXXXXXX

Attach a photocopy of the death certificate and will (if one exists).

MM/DD/YYYY

Legally separated since \_\_\_\_\_

XXXXXXXXXX

Attach a photocopy of your **entire** separation agreement.

MM/DD/YYYY

Divorced since \_\_\_\_\_

XXXXXXXXXX

Attach a photocopy of your **entire** divorce decree.

MM/DD/YYYY

**Note:** A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

**8 What was the highest level of education you had completed when the return or returns were filed?** If the answers are not the same for all tax years, explain below.

Did not complete high school

High school diploma or equivalent

Some college

College degree or higher. List any degrees you have **u** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

List any college-level business or tax-related courses you completed **u** XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Explain ► XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**9 When any of the returns listed on line 3 were filed, did you have a mental or physical health problem or do you have a mental or physical health problem now?** If the answers are not the same for all tax years, explain below.

Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

No.

Explain **u** XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**10 Is there any information you are afraid to provide on this form, but are willing to discuss?**

Yes

No

**Part III Tell us if and how you were involved with finances and preparing returns for the tax years you want relief.**

**11 Did you intend to file a joint return for the tax year(s) listed on line 3? See instructions.**

Yes     No

Explain why or why not **u** XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your current name**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your social security number**

XXXXXXXXXXXX

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

- 12 Describe your involvement in preparing the returns.** Include details such as whether you prepared or assisted in the preparation of joint returns (for example, by providing Forms W-2 or 1099, gathering receipts, canceled checks, or other documentation), and whether you reviewed the returns before they were filed (and, if you did not review them, why not). If you were not involved in preparing the returns, did you agree to file the joint returns or did you know that the joint returns were filed? Explain below.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 13 Explain what you knew about the income of the person on line 6 when the returns were filed.** For example, describe each type of income that person had (such as wages, social security, gambling winnings, or self-employment business income), the amount of each type of income, and the year it was received. If that person had income you didn't know about when the returns were filed, explain why you did not know. If the person on line 6 was self-employed, explain whether and how you helped that person with the books and records.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 14 Explain what you knew about any missing information on the returns when they were filed, and whether you asked about anything on the returns that you knew was missing.** Also, explain what you knew about any incorrect information on the returns, even if you did not know the information was incorrect when the returns were filed, and whether you asked about anything on the returns that was incorrect. For example, if there was a deduction or credit on the returns, were you aware of any facts that made the item not allowable as a deduction or credit? If the answer is not the same for all tax years, explain below.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 15 If the returns showed a balance due to the IRS, explain when and how you thought the balance due would be paid.** If you didn't know the returns showed a balance due, explain why not.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 16 Describe any financial problems you were having when the returns were filed, such as bankruptcy or bills you could not pay.** If the financial problems were not the same for all tax years, explain below.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 17 Describe how you were involved in the household finances and your role in deciding how money was spent.** For example, explain whether you and the person on line 6 had joint accounts and how you or the person on line 6 used them (such as by making deposits, paying bills from those accounts, or reviewing the monthly bank statements). Explain what you knew about any separate accounts the person on line 6 had. If your involvement was not the same for all tax years, explain below.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 18 For the years you want relief, did you or the person on line 6 incur any large purchases and/or expenses?**

Yes     No

If "Yes," describe any large expenses you or the person on line 6 incurred (such as trips, home improvements, or private schooling), or any large purchases you or the person on line 6 made (such as automobiles, appliances, jewelry, etc.). Include the types and amounts of the expenses and purchases and the years they were incurred or made.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your current name**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your social security number**

XXXXXXXXXX

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

**19 Did the person on line 6 transfer any assets to you?**  Yes  No

If "Yes," list the assets (money or property, such as real estate, stocks, bonds, or other property) the person on line 6 transferred to you. Include the dates they were transferred and their fair market value on the dates of transfer. If the property was secured by any debt (such as a mortgage on real estate), explain who was responsible for making payments on the debt, how much was owed on the debt at the time of transfer, and whether the debt has been satisfied. Explain why the assets were transferred to you. If you no longer possess or own the assets, explain what happened to the assets.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part IV Tell us about your current financial situation.****20 Tell us about your assets.** Your assets are your money and property. Property includes real estate, motor vehicles, stocks, bonds, and other property that you own. In the table below, list the amount of cash you have on hand and in your bank accounts. Also, list each item of property, the fair market value (as defined in the instructions) of each item, and the balance of any outstanding loans you used to acquire each item.

Description of Asset	Fair Market Value	Balance of Any Outstanding Loans You Used To Acquire the Asset
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999

**21 How many people are you currently supporting, including yourself? 99****22 Tell us your current average monthly income and expenses for your entire household.**

**Monthly Income** – If family or friends are helping to support you, include the amount of support as gifts below.

	<b>Amount</b>
Gifts .....	999999999999
Wages (gross pay) .....	999999999999
Pensions .....	999999999999
Unemployment .....	999999999999
Social security .....	999999999999
Government assistance, such as housing, food stamps, grants, etc. ....	999999999999
Alimony .....	999999999999
Child support .....	999999999999
Self-employment business income .....	999999999999
Rental income .....	999999999999
Interest and dividends .....	999999999999
Other income, such as disability payments, gambling winnings, etc. List each type below:	
Type      XXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
Type      XXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
Type      XXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
<b>Total Monthly Income</b>	<b>999999999999</b>

**Your current name**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Your social security number**

XXXXXXXXXXXX

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

<b>Monthly Expenses</b> – Enter all expenses, including expenses paid with income from gifts.	<b>Amount</b>
<b>Food and Personal Care:</b>	
Food .....	9999999999999
Housekeeping supplies .....	9999999999999
Clothing and clothing services .....	9999999999999
Personal care products and services .....	9999999999999
<b>Transportation:</b>	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc. ....	9999999999999
Public transportation .....	9999999999999
<b>Housing and Utilities:</b>	
Rent or mortgage .....	9999999999999
Real estate taxes and insurance .....	9999999999999
Electric, oil, gas, water, trash, etc. ....	9999999999999
Telephone and cell phone .....	9999999999999
Cable and Internet .....	9999999999999
<b>Medical:</b>	
Health insurance premiums .....	9999999999999
Out-of-pocket expenses .....	9999999999999
<b>Other:</b>	
Child and dependent care .....	9999999999999
Caregiver expenses .....	9999999999999
Income tax withholding (federal, state, and local) .....	9999999999999
Estimated tax payments .....	9999999999999
Term life insurance premiums .....	9999999999999
Retirement contributions (employer required) .....	9999999999999
Retirement contributions (voluntary) .....	9999999999999
Union dues .....	9999999999999
Unpaid state and local taxes (minimum payment) .....	9999999999999
Student loans (minimum payment) .....	9999999999999
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type      XXXXXXXXXXXXXXXXXXXX	9999999999999
Type      XXXXXXXXXXXXXXXXXXXX	9999999999999
Type      XXXXXXXXXXXXXXXXXXXX	9999999999999
Miscellaneous .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	<b>Total Monthly Expenses</b>
	9999999999999

**Part V Complete this part if you were (or are now) a victim of domestic violence or abuse.**

This information is not mandatory. See Pub. 971 for assistance. If you have concerns about your safety, please consider contacting the confidential 24-hour National Domestic Violence Hotline at 1-800-799-SAFE (7233), or 1-800-787-3224 (TTY), or 1-855-812-1001 (video phone, only for deaf callers).

**23a** Were you or a member of your family a victim of abuse or domestic violence by the person on line 6? (Abuse includes physical, psychological, sexual, emotional, or financial abuse, and can include the abuser making you afraid to disagree with him or her or causing you to fear for your safety.)

Yes. Complete the questions below. We will put a code on your separate account. This will enable us to respond appropriately and be sensitive to your situation.

**Note:** We will remove the code from your account if you request it. If you do not want us to put the code on your account check here.

No. If "No," go to Part VI.

Your current name

**Your social security number**

XXXXXXXXXXXX

**Note:** If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

- b** Describe the abuse you experienced, including approximately when it began and how it may have affected you, your children, or other members of your family. Explain how this abuse affected your ability to question the reporting of items on your tax return or the payment of the tax due on your return. Please attach a written statement, if needed.

XX  
XX  
XX  
XX

- c** Are you afraid of the person listed on line 6?

Yes       No

- d Does the person listed on line 6 pose a danger to you, your children, or other members of your family?

Yes       No

**To properly evaluate your claim, please attach copies of documentation you may have, for example:**

- Protection and/or restraining order;
  - Police reports;
  - Medical records, including those of therapists or counselors;
  - Doctor's report or letter;
  - Injury photographs;
  - A statement from someone who was a victim of or witnessed the abuse or the results of the abuse; and
  - Any other documentation you may have.

## **Part VI Additional Information**

**24** Please provide any other information you want us to consider from the years that this form is about or any other years during which you filed a joint return with the person you listed on line 6 in determining whether it would be unfair to hold you liable for the tax.

## **Part VII Tell us if you would like a refund.**

**25** By checking this box and signing this form, you are indicating that you would like a refund if you qualify for relief and if you already paid the tax. See instructions

X

**Reminder:** Please attach the *complete copy* of any document requested or that you otherwise believe will support your request for innocent spouse relief.

---

**Caution:**

By signing this form, you understand that, by law, we must contact the person on line 6. See instructions for details.

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this form and any 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.

Keep a copy  
for your  
records.

Your signature

Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date  XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN  XXXXXXXXXXXX
	Firm's name <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN <b>u</b> XXXXXXXXXXXX			
	Firm's address <b>u</b> XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Phone no.  XXXXXXXXXXXX			

8858

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)**Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

OMB No. 1545-1910

Information furnished for the FDE's or FB's annual accounting period (see instructions)  
beginning XXXXXXXX, and ending XXXXXXXXAttachment  
Sequence No. **140**

Name of person filing this return

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filer's identifying number

XXXXXXXXXXXX

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Filer's tax year beginning XXXXXXXX, and ending XXXXXXXX

**Important:** Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

Check here <input checked="" type="checkbox"/> FDE of a U.S. person	<input checked="" type="checkbox"/> FDE of a controlled foreign corporation (CFC)	<input checked="" type="checkbox"/> FDE of a controlled foreign partnership
<input checked="" type="checkbox"/> FB of a U.S. person	<input checked="" type="checkbox"/> FB of a CFC	<input checked="" type="checkbox"/> FB of a controlled foreign partnership

Check here  Initial Form 8858       Final Form 8858

1a Name and address of FDE or FB  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	b(1) U.S. identifying number, if any  XXXXXXXXXXXX
	b(2) Reference ID number (see instructions)  XXXXXXXXXXXX

c For FDE, country(ies) under whose laws organized and entity type under local tax law  XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	d Date(s) of organization  XXXXXXXX	e Effective date as FDE  XXXXXXXX
--	---	---

f If benefits under a U.S. tax treaty were claimed with respect to income of the FDE or FB, enter the treaty and article number.  XXXXXXXXXXXXXXXXXXXX	g Country in which principal business activity is conducted  XXXXXXXXXXXXXXXXXXXX
--	---

h Principal business activity code number  XXXXXX	i Principal business activity  XXXXXXXXXXXXXXXXXXXX	j Functional currency  XXX
---	---	----------------------------------

2 Provide the following information for the FDE's or FB's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States  XXXXXXXXXXXX	b Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the FDE or FB, and the location of such books and records, if different  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
---	--

3 For the <b>tax owner</b> of the FDE or FB (if different from the filer), provide the following. See instructions.	b Annual accounting period covered by the return (see instructions)  XXXXXXXX XXXXXXXX
a Name and address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	c(1) U.S. identifying number, if any  XXXXXXXXXXXX
	c(2) Reference ID number (see instructions)  XXXXXXXXXXXXXXXXXXXX
	d Country under whose laws organized  XXXXXXXXXXXXXXXXXXXX
	e Functional currency  XXX

4 For the direct owner of the FDE or FB (if different from the tax owner), provide the following. See instructions.	b Country under whose laws organized  XXXXXXXXXXXXXXXXXXXX
a Name and address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	c U.S. identifying number, if any  XXXXXXXXXXXX
	d Functional currency  XXX

5 Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the FDE or FB, and the chain of ownership between the FDE or FB and each entity in which the FDE or FB has a 10%-or-more direct or indirect interest. See instructions.	XXXXXXXXXXXXXXXXXXXX
--	----------------------

For Paperwork Reduction Act Notice, see the separate instructions.

Form **8858** (Rev. 12-2024)

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. dollars column. See instructions for special rules for FDEs or FBs that use U.S. dollar approximate separate transactions method of accounting (DASTM). If you are using the average exchange rate (determined under section 989(b)), check the following box  X

	Functional currency	U.S. dollars
1 Gross receipts or sales (net of returns and allowances) .....	1 9999999999999	9999999999999
2 Cost of goods sold .....	2 9999999999999	9999999999999
3 Gross profit (subtract line 2 from line 1) .....	3 9999999999999	9999999999999
4 Dividends .....	4 9999999999999	9999999999999
5 Interest .....	5 9999999999999	9999999999999
6 Gross rents, royalties, and license fees .....	6 9999999999999	9999999999999
7 Gross income from performance of services .....	7 9999999999999	9999999999999
8 Foreign currency gain (loss) .....	8 9999999999999	9999999999999
9 Other income .....	9 9999999999999	9999999999999
10 Total income (add lines 3 through 9) .....	10 9999999999999	9999999999999
11 Total deductions (exclude income tax expense) .....	11 9999999999999	9999999999999
12 Income tax expense .....	12 9999999999999	9999999999999
13 Other adjustments .....	13 9999999999999	9999999999999
14 Net income (loss) per books .....	14 9999999999999	9999999999999

**Schedule C-1 Section 987 Gain or Loss Information**

	(a) Amount stated in functional currency of FDE or FB	(b) Amount stated in functional currency of recipient
1 Remittances from the FDE or FB .....	1 9999999999999	9999999999999
2 Section 987 gain (loss) recognized by recipient .....	2	9999999999999
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement) .....	3	9999999999999
4 Were all remittances from the FDE or FB treated as made to the direct owner? .....		Yes      No
5 Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the FDE or FB during the tax year? If "Yes," attach a statement describing the method used prior to the change and new method of accounting .....	X	X

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for FDEs or FBs that use DASTM.

	(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>Assets</b>		
1 Cash and other current assets .....	1 9999999999999	9999999999999
2 Other assets .....	2 9999999999999	9999999999999
3 Total assets .....	3 9999999999999	9999999999999
<b>Liabilities and Owner's Equity</b>		
4 Liabilities .....	4 9999999999999	9999999999999
5 Owner's equity .....	5 9999999999999	9999999999999
6 Total liabilities and owner's equity .....	6 9999999999999	9999999999999

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the FDE or FB own an interest in any trust? .....	X	X
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership? .....	X	X
3 Answer only if the FDE made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the FDE as a result of the election? .....	X	X
4 During the tax year, did the FDE or FB pay or accrue any foreign tax that was disqualified for credit under section 901(m)? .....	X	X
5 During the tax year, did the FDE or FB pay or accrue any foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? .....	X	X

Schedule G	Other Information (continued)		
		Yes	No
<b>6</b>	Is the FDE or FB a qualified business unit as defined in section 989(a)? .....	X	X
<i>Do not complete lines 7 and 8 if you are an individual who owns an FB or FDE directly or through tiers of FBs and FDEs.</i>			
<b>7a</b>	During the tax year, did the FDE or FB receive, or accrue the receipt of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) from a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 7b and 7c .....	X	X
<b>b</b>	Enter the total amount of the base erosion payments \$ <u>999999999999</u>		
<b>c</b>	Enter the total amount of the base erosion tax benefit \$ <u>999999999999</u>		
<b>8a</b>	During the tax year, did the FDE or FB pay, or accrue the payment of, any amounts defined as a base erosion payment under section 59A(d) or have a base erosion tax benefit under section 59A(c)(2) to a foreign person, which is a related party of the taxpayer? See instructions. If "Yes," complete lines 8b and 8c .....	X	X
<b>b</b>	Enter the total amount of the base erosion payments \$ <u>999999999999</u>		
<b>c</b>	Enter the total amount of the base erosion tax benefit \$ <u>999999999999</u>		
<b>9</b>	Answer only if the tax owner of the FDE or FB is a CFC: Were there any intracompany transactions between the FDE or FB and the CFC or any other branch of the CFC during the tax year, in which the FDE or FB acted as a manufacturing, selling, or purchasing branch? .....	X	X
<i>Answer the remaining questions in Schedule G only if the tax owner of the FB or the interest in the FDE is a U.S. corporation. Answer questions 10a through 11c if the tax owner of the FB or the interest in the FDE is treated as a U.S. corporation solely for the purposes of these questions.</i>			
<b>10a</b>	If the FB or the interest in the FDE is a separate unit under Regulations section 1.1503(d)-1(b)(4), and is not part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? .....	X	X
<b>b</b>	If "Yes," enter the amount of the dual consolidated loss \$ <u>(999999999999)</u>		
<b>11a</b>	If the FB or the interest in the FDE is a separate unit and part of a combined separate unit under Regulations section 1.1503(d)-1(b)(4)(ii), does the combined separate unit have a dual consolidated loss as defined in Regulations section 1.1503(d)-1(b)(5)(ii)? If "Yes," complete lines 11b and 11c .....	X	X
<b>b</b>	Enter the amount of the dual consolidated loss for the combined separate unit \$ <u>(999999999999)</u>		
<b>c</b>	Enter the net income (loss) attributed to the individual FB or the individual interest in the FDE as determined under Regulations section 1.1503(d)-5(c)(4)(ii)(A) \$ <u>999999999999</u>		
<b>12a</b>	Was any portion of the dual consolidated loss on line 10b or 11b taken into account in computing U.S. taxable income for the year? If "Yes," go to line 12b. If "No," go to line 13 .....	X	X
<b>b</b>	Was this a permitted domestic use of the dual consolidated loss under Regulations section 1.1503(d)-6? If "Yes," see the instructions and go to line 12c. If "No," go to line 12d .....	X	X
<b>c</b>	If "Yes," is the documentation that is required for the permitted domestic use under Regulations section 1.1503(d)-6 attached to the return? After answering this question, go to line 13a .....	X	X
<b>d</b>	If this was not a permitted domestic use, was the dual consolidated loss used to compute consolidated taxable income as provided under Regulations section 1.1503(d)-4? If "Yes," go to line 12e .....	X	X
<b>e</b>	Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ <u>999999999999</u> . See instructions.		
<b>13a</b>	During the tax year, did any triggering event(s) occur under Regulations section 1.1503(d)-6(e) requiring recapture of any dual consolidated loss(es) attributable to the FB or interest in the FDE, individually or as part of a combined separate unit, in any prior tax years? .....	X	X
<b>b</b>	If "Yes," enter the total amount of recapture \$ <u>999999999999</u> . See instructions.		
<b>14a</b>	During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions .....	X	X
<b>b</b>	If "Yes," enter the amount of each type of tax paid or accrued.		
(1)	Income Inclusion Rule (IIR) (or similar taxes) \$ <u>999999999999</u>		
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$ <u>999999999999</u>		
(3)	UTPR (or similar taxes) \$ <u>999999999999</u>		

**Schedule H Current Earnings and Profits or Taxable Income (see instructions)****Important:** Enter the amounts on lines 1 through 6 in functional currency.

1 Current year net income (loss) per foreign books of account .....	1	999999999999
2 Total net additions ..... XXXXXXXXXXXXXXXXXX	2	999999999999
3 Total net subtractions .....	3	999999999999
4 Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) .....	4	999999999999
5 DASTM gain (loss) (if applicable) .....	5	999999999999
6 Combine lines 4 and 5 .....	6	999999999999
7 Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) .....	7	999999999999
8 Enter exchange rate used for line 7 .....		999999999999

**Schedule I Transferred Loss Amount****Important:** See instructions for who has to complete this section.

	Yes	No
1 Were any assets of an FB (including an FB that is an FDE) transferred to a foreign corporation? If "No," stop here. If "Yes," go to line 2 .....	X	X
2 Was the transferor a domestic corporation that transferred substantially all of the assets of an FB (including an FB that is an FDE) to a specified 10% -owned foreign corporation? If "No," stop here. If "Yes," go to line 3 .....	X	X
3 Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? If "No," stop here. If "Yes," go to line 4 .....	X	X
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions .....	XXXXXXXXXXXX	4 999999999999

**Schedule J Income Taxes Paid or Accrued (see instructions)**

XXXXXXXXXXXXXXXXXX

(a) Country or territory	Foreign Income Taxes				Foreign Tax Credit Separate Categories				
	(b) Foreign tax year (YYYY-MM-DD)	(c) Foreign currency	(d) Conversion rate	(e) U.S. dollars	(f) Foreign branch	(g) Passive	(h) General	(i) Other	
XX	XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XX	XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XX	XXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
<b>Totals</b>				999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**SCHEDULE M**  
**(Form 8858)**

(Rev. September 2021)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Foreign Disregarded Entity (FDE) or  
Foreign Branch (FB) and the Filer or Other Related Entities**

► Attach to Form 8858.

► Go to [www.irs.gov/Form8858](http://www.irs.gov/Form8858) for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of FDE or FB

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

U.S. identifying number, if any

XXXXXXXXXXXX

Reference ID number (see instructions)

XXXXXXXXXXXXXXXXXXXXXX

Name of tax owner

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

U.S. identifying number, if any

XXXXXXXXXXXX

**Important:** Complete a separate Schedule M for each FDE or FB. Enter the totals for each type of transaction that occurred during the annual accounting period between the FDE or FB and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the FDE's or FB's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule

► XXXXXXXXXXXXXXXXX 999999999999

**Column Headings.** This schedule contains three sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 21 with respect to the applicable set of column headings.

<input checked="" type="checkbox"/> Controlled Foreign Partnership  (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
<input checked="" type="checkbox"/> Controlled Foreign Corporation  (a) Transactions of FDE or FB	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
<input checked="" type="checkbox"/> U.S. Tax Owner  (a) Transactions of FDE or FB	(b) U.S. person filing this return (other than the tax owner of the FDE or FB)	(c) Any domestic corporation or partnership controlled by the filer (other than the tax owner of the FDE or FB)	(d) Any foreign corporation (including its branches or disregarded entities) controlling or controlled by the filer	(e) Any foreign partnership (including its branches or FDEs) controlling or controlled by the filer	
1 Sales of inventory .....	999999999999	999999999999	999999999999	999999999999	999999999999
2 Sales of property rights .....	999999999999	999999999999	999999999999	999999999999	999999999999
3 Compensation received for certain services .....	999999999999	999999999999	999999999999	999999999999	999999999999
4 Commissions received .....	999999999999	999999999999	999999999999	999999999999	999999999999
5 Rents, royalties, and license fees received .....	999999999999	999999999999	999999999999	999999999999	999999999999
6 Dividends/Distributions received .....	999999999999	999999999999	999999999999	999999999999	999999999999
7 Interest received .....	999999999999	999999999999	999999999999	999999999999	999999999999
8 Loan guarantee fees received .....	999999999999	999999999999	999999999999	999999999999	999999999999
9 Other .....	999999999999	999999999999	999999999999	999999999999	999999999999
10 Add lines 1 through 9 .....	999999999999	999999999999	999999999999	999999999999	999999999999
11 Purchases of inventory .....	999999999999	999999999999	999999999999	999999999999	999999999999
12 Purchases of tangible property other than inventory .....	999999999999	999999999999	999999999999	999999999999	999999999999
13 Purchases of property rights .....	999999999999	999999999999	999999999999	999999999999	999999999999
14 Compensation paid for certain services .....	999999999999	999999999999	999999999999	999999999999	999999999999
15 Commissions paid .....	999999999999	999999999999	999999999999	999999999999	999999999999
16 Rents, royalties, and license fees paid .....	999999999999	999999999999	999999999999	999999999999	999999999999
17 Interest paid .....	999999999999	999999999999	999999999999	999999999999	999999999999
18 Loan guarantee fees paid .....	999999999999	999999999999	999999999999	999999999999	999999999999
19 Add lines 11 through 18 .....	999999999999	999999999999	999999999999	999999999999	999999999999
20 Amounts borrowed (see instructions) .....	999999999999	999999999999	999999999999	999999999999	999999999999
21 Amounts loaned (see instructions) .....	999999999999	999999999999	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Schedule M (Form 8858) (Rev. 9-2021)

Form **8859**Department of the Treasury  
Internal Revenue Service

**Carryforward of the District of Columbia  
First-Time Homebuyer Credit**  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8859](http://www.irs.gov/Form8859) for the latest information.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **106**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

1	Credit carryforward from 2023. Enter the amount from line 4 of your 2023 Form 8859 .....	XXXXXXXXXXXXXXXXXXXX	1	999999999999
2	Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions below .....		2	999999999999
3	<b>Current year credit.</b> Enter the <b>smaller</b> of line 1 or line 2 here. Include this amount on Schedule 3 (Form 1040), line 6h. See your tax return instructions .....		3	999999999999
4	<b>Credit carryforward to 2025.</b> Subtract line 3 from line 1 .....		4	999999999999

**Information To Claim Certain Credits After Disallowance**

*Earned Income Credit (EIC), Child Tax Credit (CTC), Refundable Child Tax Credit (RCTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), and American Opportunity Tax Credit (AOTC)*  
**Attach to your tax return. Go to [www.irs.gov/Form8862](http://www.irs.gov/Form8862) for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **862**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/RCTC/ACTC/ODC, or AOTC if both of the following apply.

- = Your EIC, CTC/RCTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error.
- = You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

**Part I All Filers**

1 Enter the tax year for which you are filing this form (for example, 2024) ..... XXXX

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

**Child Tax Credit (nonrefundable or refundable)****Additional Child Tax Credit**

**Earned Income Credit**  
(Complete Part II)

**Credit for Other Dependents**  
(Complete Part III)

**American Opportunity Tax Credit**  
(Complete Part IV)

**Part II Earned Income Credit**

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." .....  Yes     No

**Caution:** If you checked "Yes," do not complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? .....  Yes     No

**Caution:** See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

**Section A: Filers With a Qualifying Child or Children**

- = Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
- = Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5a Child 1 ..... XXXXXXXXXXXXXXXX    XXXXXXXXXXXXXXXX    b Child 2 ..... XXXXXXXXXXXXXXXX    XXXXXXXXXXXXXXXX

c Child 3 ..... XXXXXXXXXXXXXXXX    XXXXXXXXXXXXXXXX

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? .....  Yes     No

**Caution:** If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 999    Child 2 999    Child 3 999

**Caution:** See the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

Child 1 date of birth (MM/DD) XXXXXX  
 Child 2 date of birth (MM/DD) XXXXXX  
 Child 3 date of birth (MM/DD) XXXXXX

Child 1 date of death (MM/DD) XXXXXX  
 Child 2 date of death (MM/DD) XXXXXX  
 Child 3 date of death (MM/DD) XXXXXX

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

**Section B: Filers Without a Qualifying Child or Children**

- 9a Enter the number of days during the year entered on line 1 that your main home was in the United States ..... 999  
**b** If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States ..... 999
- Caution:** Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.
- 10a Enter your age at the end of the year on line 1 ..... 999  
**b** Enter your spouse's age at the end of the year on line 1 ..... 999
- Caution:** If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year entered on line 1, unless that year is 2021, you cannot claim the EIC. See the Instructions for Form 8862 for more information.
- 11a Can you be claimed as a dependent on another taxpayer's return? .....  Yes     No  
**b** Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? .....  Yes     No
- Caution:** If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

**Part III Child Tax Credit (nonrefundable or refundable)/Additional Child Tax Credit/Credit for Other Dependents**

- 12 Enter the name(s) of each child for whom you are claiming the child tax credit/refundable child tax credit/additional child tax credit (CTC/RCTC/ACTC). If you are claiming the CTC/RCTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14–17 for those children.
- a** Child 1 XXXXXXXXXXXX XXXXXXXXXXXX      **b** Child 2 XXXXXXXXXXXX XXXXXXXXXXXX  
**c** Child 3 XXXXXXXXXXXX XXXXXXXXXXXX      **d** Child 4 XXXXXXXXXXXX XXXXXXXXXXXX
- 13 Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents.
- a** Other dependent 1 XXXXXXXXXXXX XXXXXXXXXXXX      **b** Other dependent 2 XXXXXXXXXXXX XXXXXXXXXXXX  
**c** Other dependent 3 XXXXXXXXXXXX XXXXXXXXXXXX      **d** Other dependent 4 XXXXXXXXXXXX XXXXXXXXXXXX
- 14 For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions?
- |   |   |   |   |
|---|---|---|---|
| Child 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|---|---|---|---|
- 15 For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/RCTC/ACTC?
- |   |   |   |   |
|---|---|---|---|
| Child 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|---|---|---|---|
- 16 For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person your dependent?
- |   |   |   |   |
|---|---|---|---|
| Child 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           |
| Other dependent 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
- 17 For each person claimed as a qualifying child or other dependent for the CTC/RCTC/ACTC/ODC, is that person a citizen, national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States.
- |   |   |   |   |
|---|---|---|---|
| Child 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           | Child 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No           |
| Other dependent 1 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

**Caution:** If the answer is "No" for question 14, 15, 16, or 17, you cannot claim the CTC/RCTC/ACTC/ODC for that child or other dependent.

Only one person can claim the child as a qualifying child for the CTC/RCTC/ACTC/ODC. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/RCTC/ACTC or the ODC based on having a qualifying child.

**Part IV American Opportunity Tax Credit**

- = Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.
- = Enter the name(s) of the student(s) as listed on Form 8863.

**18a** Student 1 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX **b** Student 2 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

**c** Student 3 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

**19a** Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1  Yes  No

Student 2  Yes  No

Student 3  Yes  No

**b** Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1  Yes  No

Student 2  Yes  No

Student 3  Yes  No

**Caution:** If you answered "No" to question 19a or "Yes" to question 19b, you cannot claim the credit for that student.

**Part V Qualifying Child of More Than One Person (continued)**

22 Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with Child 1, Child 2, Child 3, or Child 4 for more than half the year? .....

 Yes No

If "Yes," enter the relationship of each person to the child on the appropriate line below.

**Other person living with Child 1:** Name XXXXXXXXXXXXXXXXXXXXXXXX  
Relationship to Child 1 XXXXXXXXXXXXXXXXXXXXXXXX

**Other person living with Child 2:** If same as shown for Child 1, check this box  Otherwise, enter below.

Name XXXXXXXXXXXXXXXXXXXXXXXX  
Relationship to Child 2 XXXXXXXXXXXXXXXXXXXXXXXX

**Other person living with Child 3:** If same as shown for Child 1, check this box  Otherwise, enter below.

Name XXXXXXXXXXXXXXXXXXXXXXXX  
Relationship to Child 3 XXXXXXXXXXXXXXXXXXXXXXXX

**Other person living with Child 4:** If same as shown for Child 1, check this box  Otherwise, enter below.

Name XXXXXXXXXXXXXXXXXXXXXXXX  
Relationship to Child 4 XXXXXXXXXXXXXXXXXXXXXXXX

To determine which person can treat the child as a qualifying child for the EIC and CTC/RCTC/ACTC, see *Qualifying Child of More Than One Person* in Pub. 501.

**Note:** The IRS may ask you to provide additional information to verify your eligibility to claim each credit.

Form **1040****Form 8862, Part III, CTC/ACTC/ODC - Statement for Additional Child(ren)/Person(s)****2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Child/other dependent number ..... **999**

**12** Child's name (First/Last) ..... XXXXXXXXXXXX XXXXXXXXXXXX

**13** Other dependent's name (First/Last) ..... XXXXXXXXXXXX XXXXXXXXXXXX

**14** Did the child live with you for more than half of the year or meet an exception described in the instructions? .....  Yes  No

**15** Did the child meet the requirements to be a qualifying child for the CTC/ACTC? .....  Yes  No

**16** Is the person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC the taxpayer's dependent? .....  Yes  No

**17** Is the person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC a citizen, national, or resident of the U.S.? .....  Yes  No

Form **1040**

Form **8862, Part IV, American Opportunity Credit - Statement for Additional Student(s)**

**2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

- Student number ..... **999**
- 18** Student's name (First/Last) ..... XXXXXXXXXXXX XXXXXXXXXXXX
- 19a** Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? .....  Yes  No  
See Pub. 970 for more information.
- 19b** Has the Hope Scholarship Credit or American opportunity credit been claimed for the student for any 4 tax years before the year entered on line 1? .....  Yes  No

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXXChild number ..... 999

20 Child's name (First/Last) ..... XXXXXXXXXXXXXXXXXX XXXXXXXXXX

21 Enter the address where you and the child lived together during the year entered on line 1. If you live with the child at more than one address during the year, attach a list of the addresses where you lived.

Address where you lived with child: If same as shown for Child 1, check this box  

Otherwise, if different address applies, enter below.

Number and street ..... XXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

City or town, state, and ZIP code ..... XXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

22 Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with the child for more than half the year?  Yes  No

If "Yes", enter the relationship of each person to the child on the appropriate line below.

Other person living with child: If same as shown for Child 1, check this box  

Otherwise, if different person lived with the child, enter below.

Name ..... XXXXXXXXXXXXXXXXXXXXXXXXXX

Relationship to child ..... XXXXXXXXXXXXXXXXXX

Form 8863

Department of the Treasury  
Internal Revenue Service

# Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/Form8863](http://www.irs.gov/Form8863) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment Sequence No. **50**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number  
XXXXXXXXXX**CAUTION**

**!** Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

**Part I Refundable American Opportunity Credit**

1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 .....	1	999999999999
2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse .....	2	999999999999
3 Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead .....	3	999999999999
4 Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you can't take any education credit .....	4	999999999999
5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse .....	5	999999999999
6 If line 4 is:		
• Equal to or more than line 5, enter 1.000 on line 6 .....	6	9999999999
• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) .....	7	999999999999
7 Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>can't</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box .....	8	999999999999
8 <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 29. Then go to line 9 below .....		

**Part II Nonrefundable Education Credits**

9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) .....	9	999999999999
10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 .....	10	999999999999
11 Enter the smaller of line 10 or \$10,000 .....	11	999999999999
12 Multiply line 11 by 20% (0.20) .....	12	999999999999
13 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse .....	13	999999999999
14 Enter the amount from Form 1040 or 1040-SR, line 11. But if you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead .....	14	999999999999
15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 .....	15	999999999999
16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse .....	16	999999999999
17 If line 15 is:		
• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 .....	17	999999999999
• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) .....	18	999999999999
18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) .....	19	999999999999
19 <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3 .....		

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

Form 8863 (2024)

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX



*Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.*

**Part III Student and Educational Institution Information.** See instructions.

20 Student name (as shown on page 1 of your tax return)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	21 Student social security number (as shown on page 1 of your tax return)  XXXXXXXXXXXX
22 Educational institution information (see instructions)	
a. Name of first educational institution  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	b. Name of second educational institution (if any)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.  XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
(2) Did the student receive Form 1098-T from this institution for 2024? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2024? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2023 with box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.  XXXXXXXXXXXX	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3). You can get the EIN from Form 1098-T or from the institution.  XXXXXXXXXXXX
23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?  <input checked="" type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2024 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential?  See instructions.	<input checked="" type="checkbox"/> Yes — Go to line 25.  <input checked="" type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.
25 Did the student complete the first 4 years of postsecondary education before 2024? See instructions.	<input checked="" type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance?	<input checked="" type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.
<b>CAUTION</b> <i>You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.</i>	
<b>American Opportunity Credit</b>	
27 Adjusted qualified education expenses (see instructions). <b>Don't enter more than \$4,000</b> .....	27 99999999
28 Subtract \$2,000 from line 27. If zero or less, enter -0 .....	28 99999999
29 Multiply line 28 by 25% (0.25) .....	29 99999999
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 .....	30 99999999
<b>Lifetime Learning Credit</b>	
31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 .....	31 999999999999

**Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit**

OMB No. 1545-1924

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Attach to your tax return.

Go to [www.irs.gov/Form8864](http://www.irs.gov/Form8864) for instructions and the latest information.Attachment  
Sequence No. **141**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number  
XXXXXXXXXXXX

**Caution:** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel credit is only available for fuel produced after 2022.

**Biodiesel or renewable diesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

XXXXXXXXXXXX

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel) .....	1 99999999999999	\$1.00	99999999999999
2 Agri-biodiesel .....	2 99999999999999	\$1.00	99999999999999
3 Renewable diesel .....	3 99999999999999	\$1.00	99999999999999
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture .....	4 99999999999999	\$1.00	99999999999999
5 Agri-biodiesel included in a biodiesel mixture .....	5 99999999999999	\$1.00	99999999999999
6 Renewable diesel included in a renewable diesel mixture .....	6 99999999999999	\$1.00	99999999999999
7 Qualified agri-biodiesel production .....	7 99999999999999	\$.10	99999999999999
8 Sustainable aviation fuel (see instructions) .....	8 99999999999999	\$ 99999999	99999999999999
9 Add lines 1 through 8. Include this amount in your income for the tax year. See instructions .....	9	99999999999999	
10 Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....	10	99999999999999	
11 Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions .....	11	99999999999999	
12 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....	12	99999999999999	
13 Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions .....	13	99999999999999	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8864** (Rev. 1-2023)

**Paid Preparer's Due Diligence Checklist**

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

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

OMB No. 1545-0074

For tax year

20 99

Attachment

Sequence No. 70

Taxpayer name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Preparer's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer tax identification number

XXXXXXXXXXXX

**Part I Due Diligence Requirements**

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

 EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>= Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>= Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)</li> </ul>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes" answer questions 4a and 4b. If "No" go to question 5.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input checked="" type="checkbox"/>		
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on: XXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 11-2024)

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

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

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

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

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

	<b>Yes</b>	<b>No</b>
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

	<b>Yes</b>	<b>No</b>
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Part VI Eligibility Certification**

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

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

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

- 15** Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?

<b>Yes</b>	<b>No</b>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Form **8874**

(Rev. November 2021)

Department of the Treasury

Internal Revenue Service

## New Markets Credit

OMB No. 1545-1804

Attach to your tax return.

Go to [www.irs.gov/Form8874](http://www.irs.gov/Form8874) for the latest information.

Attachment Sequence No. **127**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) x (e))
<b>1</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	9 %	999999999999
<b>2</b>	New markets credit from partnerships and S corporations .....		XXXXXXXXXXXXXX		<b>2</b>	999999999999
<b>3</b>	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1i .....				<b>3</b>	999999999999

For Paperwork Reduction Act Notice, see instructions.

Form **8874** (Rev. 11-2021)

## Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2024

Attachment Sequence No. 54

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number  
XXXXXXXXXXXX*You cannot take this credit if either of the following applies.*

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

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2024. **Do not** include rollover contributions .....
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2024 (see instructions) .....
- Add lines 1 and 2 .....
- Certain distributions received **after** 2021 and **before** the due date (including extensions) of your 2024 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception .....
- Subtract line 4 from line 3. If zero or less, enter -0- .....
- In each column, enter the **smaller** of line 5 or \$2,000 .....
- Add the amounts on line 6. If zero, **stop**; you can't take this credit .....
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11\* .....
- Enter the applicable decimal amount from the table below.

(a) You		(b) Your spouse
1	999999999999	999999999999
2	999999999999	999999999999
3	999999999999	999999999999
4	999999999999	999999999999
5	999999999999	999999999999
6	999999999999	999999999999
7	999999999999	
8	999999999999	

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

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

- Multiply line 7 by line 9 .....
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions .....
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4 .....

10	999999999999
11	999999999999
12	999999999999

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

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

Form 8880 (2024)

**Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Participation**

OMB No. 1545-1810

Attach to your tax return.  
Go to [www.irs.gov/Form8881](http://www.irs.gov/Form8881) for instructions and the latest information.Attachment  
Sequence No. **130**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number  
XXXXXXXXXXXX**Part I Credit for Small Employer Pension Plan Startup Costs (Including Employer Contributions)**

A	Enter the number of qualifying employees. See instructions	999		
1	Qualified startup costs incurred during the tax year	1	999999999999	
2	Employers with 1-50 employees enter the amount from line 1. Employers with 51-100 employees enter 50% (0.50) of line 1	2	999999999999	
3	Enter the number of employees eligible to participate in the pension plan. See instructions. 999 X \$250	3	999999999999	
4	Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)	4	999999999999	
5	Enter the smaller of line 2 or line 4	5	999999999999	
6a	Enter the number of employees from the preceding tax year. See instructions	6a	999	
b	Enter employer contributions made to the plan, but don't include (i) elective deferrals, (ii) contributions made to employees whose wages paid to the employee were in excess of \$100,000 and (iii) any amount of contributions to an employee to whom you made contributions of more than \$1,000	6b	999999999999	
c	For employees for whom you made matching and nonelective contributions of more than \$1,000, (and who are not disqualified because they meet 6b(ii) above), see the instructions for information on how to determine the amount to enter on line 6c. If you did not make this type of contributions, enter -0-	6c	999999999999	
d	Add lines 6b and 6c If the number of employees entered on line 6a is 50 or less, enter the amount from line 6d on line 6f. If the number of employees entered on line 6a is 51-100, continue to line 6e(1).	6d	999999999999	
e	(1) Subtract 50 (50.0) from the number of employees entered on line 6a (2) Multiply line 6e(1) by 2% (0.02) (3) Multiply line 6e(2) by line 6d (4) Subtract line 6e(3) from line 6d	6e(1)	999	
f	If you did NOT complete line 6e, enter the amount from line 6d. If you completed line 6e, enter the amount from line 6e(4)	6e(2)	999999	
g	Applicable percentages. See instructions • If this is treated as the first or second year of the plan, enter the amount from line 6f. • If this is treated as the third year of the plan, multiply line 6f by 75% (0.75). • If this is treated as the fourth year of the plan, multiply line 6f by 50% (0.50). • If this is treated as the fifth year of the plan, multiply the amount on line 6f by 25% (0.25).	6e(3)	999999999999	
7	Credit for small employer pension plan startup costs from partnerships and S corporations	6e(4)	999999999999	
8	Add lines 5, 6g, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1j	6f	999999999999	
		6g	999999999999	
		7	999999999999	
		8	999999999999	

**Part II Small Employer Auto-Enrollment Credit**

9	Enter \$500 if an auto-enrollment option is provided for retirement savings	9	999999999999
10	Small employer auto-enrollment credit from partnerships and S corporations	10	999999999999
11	Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1dd	11	999999999999

**Part III Military Spouse Participation Credit**

Caution:	You can't claim the credit if you had more than 100 employees in the preceding tax year.		
12	Enter the number of military spouse employees participating in an eligible plan. See instructions. 999 X \$200	12	999999999999
13	Amount of contributions paid by employer for each eligible military spouse employee. Do not enter more than \$300 per employee. See instructions	13	999999999999
14	Credit for small employer military spouse retirement plan from partnerships and S corporations	14	999999999999
15	Add lines 12, 13, and 14. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1ee	15	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8881** (Rev.12-2023)

Form **8882**

(Rev. December 2017)

Department of the Treasury  
Internal Revenue Service

**Credit for Employer-Provided Childcare Facilities and Services**

OMB No. 1545-1809

Attach to your tax return.  
 Go to [www.irs.gov/Form8882](http://www.irs.gov/Form8882) for the latest information.

Attachment  
Sequence No. **131**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1	Qualified childcare facility expenditures paid or incurred .....	1   999999999999	
2	Enter 25% (0.25) of line 1 .....	2   999999999999	
3	Qualified childcare resource and referral expenditures paid or incurred .....	3   999999999999	
4	Enter 10% (0.10) of line 3 .....	4   999999999999	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts .....	5   999999999999	
6	Add lines 2, 4, and 5 .....	6   999999999999	
7	Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1k .....	7   999999999999	
8	Amount allocated to beneficiaries of the estate or trust (see instructions) .....	8   999999999999	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k .....	9   999999999999	

For Paperwork Reduction Act Notice, see instructions.

Form **8882** (Rev. 12-2017)

**Reportable Transaction Disclosure Statement**XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

OMB No. 1545-1800

► Attach to your tax return.  
► See separate instructions.► Go to [www.irs.gov/Form8886](http://www.irs.gov/Form8886) for instructions and the latest information.Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Number, street, and room or suite no.

City or town

State

ZIP code

XXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX XXXXXXXXXX

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ..... ► Statement number 99999 of 99999
- B** Enter the form number of the tax return to which this form is attached or related ..... ► XXXXXX  
Enter the year of the tax return identified above ..... ► XXXX
- Is this Form 8886 being filed with an amended tax return? .....  Yes  No

**C** Check the box(es) that apply. See instructions.  Initial year filer  Protective disclosure

**1a** Name of reportable transaction  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**1b** Initial year participated in transaction  
XXXX

**1c** Reportable transaction or tax shelter registration number. See instructions.  
XXXXXXXXXXXXXXXXXXXX

**2** Identify the type of reportable transaction. Check all boxes that apply. See instructions.

- a**  Listed **c**  Contractual protection **e**  Transaction of interest  
**b**  Confidential **d**  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ..... ► XXXXXXXXXXXXXXXXXXXXXXX

**4** Enter the number of "same as or substantially similar" transactions reported on this form ..... ► XXXXXX

**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(ies). See instructions. (Attach additional sheets, if necessary.)

- a** Type of entity ..... ►  Partnership  Trust  Partnership  Trust  
 S corporation  Foreign  S corporation  Foreign

**b** Name ..... ►

**c** Employer identification number (EIN), if known ..... ► XXXXXXXXXX

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ..... ► XXXXXXX

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name XXXXXXXXXXXXXXXXXXXX	Identifying number (if known) XXXXXXXXXXXX	Fees paid \$ 999999999999
---------------------------------------	---	------------------------------

Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXX	City or town XXXXXXXXXXXXXXXXXXXX	State XX	ZIP code XXXXXXXXXXXX
---	--------------------------------------	-------------	--------------------------

<b>b</b> Name XXXXXXXXXXXXXXXXXXXX	Identifying number (if known) XXXXXXXXXXXX	Fees paid \$ 999999999999
---------------------------------------	---	------------------------------

Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXX	City or town XXXXXXXXXXXXXXXXXXXX	State XX	ZIP code XXXXXXXXXXXX
---	--------------------------------------	-------------	--------------------------

**7 Facts**

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply. See instructions.

- |   |  |   |   |
|---|--|---|---|
| <input checked="" type="checkbox"/> Deductions    | <input checked="" type="checkbox"/> Exclusions from gross income | <input checked="" type="checkbox"/> Absence of adjustments to basis | <input checked="" type="checkbox"/> Tax credits |
| <input checked="" type="checkbox"/> Capital loss  | <input checked="" type="checkbox"/> Nonrecognition of gain       | <input checked="" type="checkbox"/> Deferral                        |   |
| <input checked="" type="checkbox"/> Ordinary loss | <input checked="" type="checkbox"/> Adjustments to basis         | <input checked="" type="checkbox"/> Other XXXXXXXXXXXXXXXXXXXX      |   |

b Enter the total dollar amount of your tax benefits identified in 7a. See instructions ..... \$ 999999999999

c Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions ..... XXXXX

d Enter your total investment or basis in the transaction. See instructions ..... \$ 999999999999

e Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment.

Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es). See instructions. Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

Address
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Description
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

b Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

Address
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Description
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Reportable Transaction Disclosure Statement**XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

OMB No. 1545-1800

► Attach to your tax return.

► See separate instructions.

► Go to [www.irs.gov/Form8886](http://www.irs.gov/Form8886) for instructions and the latest information.Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

Identifying number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Number, street, and room or suite no.

City or town

State

ZIP code

XXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXX

XX XXXXXXXXXX

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ..... ► Statement number 99999 of 99999
- B** Enter the form number of the tax return to which this form is attached or related ..... ► XXXXXX  
Enter the year of the tax return identified above ..... ► XXXX
- Is this Form 8886 being filed with an amended tax return? .....  Yes  No

**C** Check the box(es) that apply. See instructions.  Initial year filer  Protective disclosure

**1a** Name of reportable transaction  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**1b** Initial year participated in transaction  
XXXX

**1c** Reportable transaction or tax shelter registration number. See instructions.  
XXXXXXXXXXXXXXXXXXXXXX

**2** Identify the type of reportable transaction. Check all boxes that apply. See instructions.

- a**  Listed **c**  Contractual protection **e**  Transaction of interest  
**b**  Confidential **d**  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ..... ► XXXXXXXXXXXXXXXXXXXXXXXXX

**4** Enter the number of "same as or substantially similar" transactions reported on this form ..... ► XXXXXX

**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(ies). See instructions. (Attach additional sheets, if necessary.)

- a** Type of entity ..... ►  Partnership  Trust  Partnership  Trust  
 S corporation  Foreign  S corporation  Foreign

**b** Name ..... ►

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**c** Employer identification number (EIN), if known ..... ►

XXXXXXXXXX

XXXXXXXXXX

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ..... ► XXXXXXX

XXXXXXXXXX

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name XXXXXXXXXXXXXXXXXXXXXX	Identifying number (if known) XXXXXXXXXXXX	Fees paid \$ 999999999999
---	---	------------------------------

Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	City or town XXXXXXXXXXXXXXXXXXXXXX	State XX	ZIP code XXXXXXXXXX
---	--	-------------	------------------------

<b>b</b> Name XXXXXXXXXXXXXXXXXXXXXX	Identifying number (if known) XXXXXXXXXXXX	Fees paid \$ 999999999999
---	---	------------------------------

Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	City or town XXXXXXXXXXXXXXXXXXXXXX	State XX	ZIP code XXXXXXXXXX
---	--	-------------	------------------------

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply. See instructions.

- |   |  |   |   |
|---|--|---|---|
| <input checked="" type="checkbox"/> Deductions    | <input checked="" type="checkbox"/> Exclusions from gross income | <input checked="" type="checkbox"/> Absence of adjustments to basis | <input checked="" type="checkbox"/> Tax credits |
| <input checked="" type="checkbox"/> Capital loss  | <input checked="" type="checkbox"/> Nonrecognition of gain       | <input checked="" type="checkbox"/> Deferral                        |   |
| <input checked="" type="checkbox"/> Ordinary loss | <input checked="" type="checkbox"/> Adjustments to basis         | <input checked="" type="checkbox"/> Other XXXXXXXXXXXXXXXXXXXX      |   |

**b** Enter the total dollar amount of your tax benefits identified in 7a. See instructions ..... \$ 999999999999

**c** Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions ..... XXXXX

**d** Enter your total investment or basis in the transaction. See instructions ..... \$ 999999999999

**e** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment.

Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

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**8** Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es). See instructions. Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

**a** Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

Address
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Description
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**b** Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX

Address
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Description
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form **8888**

(Rev. October 2024)

Department of the Treasury  
Internal Revenue Service

## Allocation of Refund

OMB No. 1545-0074

For calendar year

20 99

Attachment  
Sequence No. **56**

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

Go to [www.irs.gov/Form8888](http://www.irs.gov/Form8888) for the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

### Direct Deposit

1a Amount to be deposited in first account (see instructions) .....	1a	999999999999
b Routing number <input type="text" value="XXXXXXXX"/> c <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="XXXXXXXXXXXXXXXXXXXX"/>		
2a Amount to be deposited in second account .....	2a	999999999999
b Routing number <input type="text" value="XXXXXXXX"/> c <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="XXXXXXXXXXXXXXXXXXXX"/>		
3a Amount to be deposited in third account .....	3a	999999999999
b Routing number <input type="text" value="XXXXXXXX"/> c <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="XXXXXXXXXXXXXXXXXXXX"/>		

### Paper Check

4 Amount to be refunded by check .....	4	999999999999
<b>Total Allocation of Refund</b>		
5 Add lines 1a, 2a, 3a, and 4. The total must equal the refund amount shown on your tax return .....	5	999999999999

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

Form **8888** (Rev. 10-2024)

**Health Savings Accounts (HSAs)****2024**Attachment  
Sequence No. **52**

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

Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXSocial security number of HSA beneficiary.  
If both spouses have HSAs, see instructions.  
XXXXXXXXXXXX

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024.

See instructions .....

 Self-only  Family2 HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions .....

2 999999999999

3 If you were under age 55 at the end of 2024 and, on the first day of **every** month during 2024, you were, or were considered, an eligible individual with the **same** coverage, enter \$4,150 (\$8,300 for family coverage). **All others**, see the instructions for the amount to enter .....

3 999999999999

4 Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs .....

4 999999999999

5 Subtract line 4 from line 3. If zero or less, enter -0- .....

5 999999999999

6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter .....

6 999999999999

7 If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions .....

7 999999999999

8 Add lines 6 and 7 .....

8 999999999999

9 Employer contributions made to your HSAs for 2024 .....

9 999999999999

10 Qualified HSA funding distributions .....

10 999999999999

11 Add lines 9 and 10 .....

11 999999999999

12 Subtract line 11 from line 8. If zero or less, enter -0- .....

12 999999999999

13 HSA deduction (see instructions) .....

13 999999999999

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a Total distributions you received in 2024 from all HSAs (see instructions) .....

14a 999999999999

b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions .....

14b 999999999999

c Subtract line 14b from line 14a .....

14c 999999999999

15 Qualified medical expenses paid using HSA distributions (see instructions) .....

15 999999999999

16 **Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f .....

16 999999999999

17a If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here b **Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c .....

17b 999999999999

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule .....

18 999999999999

19 Qualified HSA funding distribution .....

19 999999999999

20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f .....

20 999999999999

21 **Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d .....

21 999999999999

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

Form **8889** (2024)

Form **8896**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

## Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

u Attach to your tax return.

u Go to [www.irs.gov/Form8896](http://www.irs.gov/Form8896) for the latest information.

Attachment  
Sequence No. **142**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1	Low sulfur diesel fuel produced (in gallons) .....	1	99999999999999
2	Multiply line 1 by \$0.05 .....	2	99999999999999
3	Qualified costs limitation (see instructions) .....	3	99999999999999
4	Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions) .....	4	99999999999999
5	Subtract line 4 from line 3 .....	5	99999999999999
6	Enter the smaller of line 5 or line 2 .....	6	99999999999999
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions) .....	7	99999999999999
8	Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1m .....	8	99999999999999
9	Amount allocated to patrons of the cooperative (see instructions) .....	9	99999999999999
10	Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m .....	10	99999999999999

For Paperwork Reduction Act Notice, see instructions.

Form **8896** (Rev. 12-2019)

**Statement for Individuals Who Begin or End  
Bona Fide Residence in a U.S. Territory**

See separate instructions.

Do not file with your tax return.

Go to [www.irs.gov/Form8898](http://www.irs.gov/Form8898) for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file Form 8898.

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

Your social security number:

XXXXXXXXXXXX

Address **before** your change in bona fide residence status (see instructions):

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Address **after** your change in bona fide residence status (see instructions):

XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**Part I General Information**

1 I am notifying the IRS that I (check box a or b below and enter the tax year in the space provided):

a  became  a bona fide resident of a U.S. territory in tax year: XXXXb  ceased to be 

c Of which U.S. territory did you become (or cease to be) a bona fide resident?

 American Samoa  Guam  Commonwealth of the Northern Mariana Islands (CNMI) Commonwealth of Puerto Rico  U.S. Virgin Islands

2 Are you a U.S. citizen or resident alien? See instructions .....

 Yes  No

3a Enter your worldwide gross income for the tax year entered on line 1 .....

999999999999

b Enter your average worldwide gross income for the 3-year period prior to the tax year entered on line 1 .....

999999999999

**Part II Presence in the United States or U.S. Territory**

4a If you checked box a on line 1 above, enter the date (month/day/year) you moved to the U.S. territory to establish bona fide residence .....

XXXXXXXXXXXX

b If you checked box b on line 1 above, enter the date (month/day/year) you moved from the U.S. territory to end bona fide residence .....

XXXXXXXXXXXX

5 Enter the number of days you were present in the United States during the tax year. See instructions .....

999

6 Enter the number of days you were present in the U.S. territory during:

a The tax year entered on line 1 .....

999

Note: Complete lines 6b and 6c if you were in the U.S. territory for less than 183 days during the tax year entered on line 1 and you are following the alternative to the 183-day rule of the presence test. See instructions.

b The first tax year immediately preceding the tax year entered on line 1 .....

999

c The second tax year immediately preceding the tax year entered on line 1 .....

999

7 Did you have a significant connection to the United States during the tax year? See instructions .....

 Yes  No

8 Did you have any earned income from U.S. sources during the tax year? See instructions .....

 Yes  No

If "Yes," was the amount of the income more than \$3,000? .....

 Yes  No**Part III Closer Connection to the United States, Foreign Country, or U.S. Territory**

9 Did you have a tax home outside the U.S. territory at any time during the tax year? See instructions .....

 Yes  No

If "Yes," where? XXX

10 Did you have a closer connection to the United States or a foreign country than to the U.S. territory at any time during the tax year? See instructions .....

 Yes  No

If "Yes," where? XXX

11 If you answered "Yes" to line 9 or 10, are you using the year-of-the-move exception? See instructions .....

 Yes  No

12 Where was your principal permanent home located during the tax year? See instructions.

XX

13 If you had more than one permanent home available to you at all times during the tax year, list the location of each:

XX

XX

14 Where was your immediate family located during the tax year? See instructions.

XX

15 Where was your automobile(s) located during the tax year?

XX

16 Where was your automobile(s) registered during the tax year?

XX

17 Where were your personal belongings, furniture, etc., located during the tax year?

XX

**Part III Closer Connection to the United States, Foreign Country, or U.S. Territory (continued)**

- 18 Where was the bank(s) with which you conducted your routine personal banking activities during the tax year located?  
 a XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX c XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 b XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX d XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 19 Did you conduct business activities in a location other than your tax home? .....  Yes  No  
 If "Yes," where? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 20a Where was your driver's license issued? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 b If you hold a second driver's license, where was it issued? XXXXXXXXXXXXXXXXXXXXXXXX
- 21 Were you registered to vote during the tax year? .....  Yes  No  
 If "Yes," where? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 22 Did you claim a homestead exemption for the tax year? See instructions .....  Yes  No  
 If "Yes," where? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 23 When completing official documents, forms, etc., what address did you list as your residence?  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- Note:** If you used more than one address, specify the type of documents, forms, etc., and the addresses used.
- a XXXXXXXXXXXXXXXXXXXXXXXX Address XXXXXXXXXXXXXXXXXXXXXXXX  
 b XXXXXXXXXXXXXXXXXXXXXXXX Address XXXXXXXXXXXXXXXXXXXXXXXX  
 c XXXXXXXXXXXXXXXXXXXXXXXX Address XXXXXXXXXXXXXXXXXXXXXXXX  
 d XXXXXXXXXXXXXXXXXXXXXXXX Address XXXXXXXXXXXXXXXXXXXXXXXX  
 e XXXXXXXXXXXXXXXXXXXXXXXX Address XXXXXXXXXXXXXXXXXXXXXXXX
- 24 Where did you keep your personal, financial, and legal documents (for example, in the United States, U.S. territory, or other country)?  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 25 Where did you derive the majority of your income for the tax year (for example, from the United States, U.S. territory, or other country)?  
 XXXXXXXXXXXXXXXXXXXXXXXX
- 26 Did you have any income from U.S. sources for the tax year? See instructions .....  Yes  No  
 If "Yes," what type(s)? XXXXXXXXXXXXXXXXXXXXXXXX
- 27 Did you have any income from U.S. territory sources for the tax year? See instructions .....  Yes  No  
 If "Yes," what type(s)? XXXXXXXXXXXXXXXXXXXXXXXX
- 28 Where were your investments located (for example, in the United States, U.S. territory, or other country)? See instructions.  
 XXXXXXXXXXXXXXXXXXXXXXXX

**Part IV Source of Income**

- 29 During the tax year, did you have an office in the U.S. territory from which you conducted a trade or business? .....  Yes  No  
 If "Yes," provide the address of that office and a short description of your trade or business:  
 XXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXX
- 30 During the tax year, did you receive compensation for personal services? .....  Yes  No  
 If "Yes," where did you perform these services? XXXXXXXXXXXXXXXXXXXXXXXX
- 31 During the tax year, did you manufacture an article in the U.S. territory for sale to customers? .....  Yes  No
- 32 Did you sell or exchange appreciated property during the tax year after becoming a resident of the U.S. territory ? .....  Yes  No  
 If "Yes," provide a short description of the property and the amount of the gain. See instructions.  
 XXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXX
- 33 If you conducted a trade or business in the U.S. territory during the tax year, did that business consist of:  
 a Receiving rents or royalties for the use of intangible property? .....  Yes  No  
 b Receiving dividends or interest in connection with a banking, financing, or similar business? .....  Yes  No  
 c The sale or exchange (outside the U.S. territory) of personal property consisting of stock in trade or inventory? .....  Yes  No

**Note:** If you have any other information to substantiate your closer connection to the United States or the U.S. territory, or you wish to explain in more detail any of your responses, attach a statement to this form. XXXXXXXXXXXXXXXX

**Next:** Sign and date below and mail to: Internal Revenue Service

3651 S. IH-35

MS 4301 AUSC

Austin, TX 78741

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Keep a copy for  
your records.

Your signature

Date

Form **8900**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service**Qualified Railroad Track Maintenance Credit**

OMB No. 1545-1983

Attach to your tax return.  
Go to [www.irs.gov/Form8900](http://www.irs.gov/Form8900) for instructions and the latest information.Attachment  
Sequence No. **144**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1 Qualified railroad track maintenance expenditures paid or incurred (see instructions) .....	1	9999999999999	
2 Enter 40% (0.40) of line 1 .....	2	999999999999	
3a Number of miles of railroad track owned or leased by you (see instructions) .....	3a	9999999999999	
b Less: number of miles of railroad track owned or leased by you and assigned to other eligible taxpayers for purposes of this credit. See instructions for more information, including required statement .....	3b	(9999999999999)	
c Number of miles of railroad track assigned to you by the owner or lessee for purposes of this credit. See instructions for more information, including required statement .....	3c	9999999999999	
d Total. Combine lines 3a through 3c .....	3d	9999999999999	
4 Multiply line 3d by \$3,500 .....	4	9999999999999	
5 Enter the smaller of line 2 or line 4 .....	5	9999999999999	
6 Qualified railroad track maintenance credit from partnerships and S corporations (see instructions) .....	6	9999999999999	
7 Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4g .....	7	9999999999999	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8900** (Rev. 12-2023)

## Domestic Production Activities Deduction

**u** Attach to your tax return.  
**u** Go to [www.irs.gov/Form8903](http://www.irs.gov/Form8903) for instructions and the latest information.

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Note: Do not** complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

- 1 Domestic production gross receipts (DPGR) .....
- 2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 .....
- 3 Enter deductions and losses allocable to DPGR (see instructions) .....
- 4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 .....
- 5 Add lines 2 through 4 .....
- 6 Subtract line 5 from line 1 .....
- 7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) .....
- 8 Add lines 6 and 7. Estates and trusts, go to line 9. All others, skip line 9 and go to line 10 .....
- 9 Amount allocated to beneficiaries of the estate or trust (see instructions) .....
- 10a **Oil-related qualified production activities income.** Estates and trusts, subtract line 9, column (a), from line 8, column (a). All others, enter amount from line 8, column (a). If zero or less, enter -0- here .....
- b **Qualified production activities income.** Estates and trusts, subtract line 9, column (b), from line 8, column (b). All others, enter amount from line 8, column (b). If zero or less, enter -0- here; skip lines 11 through 21, and enter -0- on line 22 .....
- 11 Income limitation (see instructions):
  - Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction .....
  - All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) .....
- 12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here; skip lines 13 through 21, and enter -0- on line 22 .....
- 13 Enter 9% of line 12 .....
- 14a Enter the smaller of line 10a or line 12
  - b Reduction for oil-related qualified production activities income. Multiply line 14a by 3% .....
- 15 Subtract line 14b from line 13 .....
- 16 Form W-2 wages (see instructions) .....
- 17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) .....
- 18 Add lines 16 and 17. Estates and trusts, go to line 19. All others, skip line 19 and go to line 20 .....
- 19 Amount allocated to beneficiaries of the estate or trust (see instructions) .....
- 20 Estates and trusts, subtract line 19 from line 18. All others, enter amount from line 18 .....
- 21 Form W-2 wage limitation. Enter 50% of line 20 .....
- 22 Enter the smaller of line 15 or line 21 .....
- 23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 .....
- 24 Expanded affiliated group allocation (see instructions) .....
- 25 **Domestic production activities deduction.** Combine lines 22 through 24 and enter the result here and on the applicable line of your return (see instructions) .....

	(a) Oil-related production activities	(b) All activities
1	999999999999	999999999999
2	999999999999	999999999999
3	999999999999	999999999999
4	999999999999	999999999999
5	999999999999	999999999999
6	999999999999	999999999999
7	999999999999	999999999999
8	999999999999	999999999999
9	999999999999	999999999999
10a	999999999999	
10b		999999999999
11		999999999999
12		999999999999
13		999999999999
14a	999999999999	
14b		999999999999
15		999999999999
16		999999999999
17		999999999999
18		999999999999
19		999999999999
20		999999999999
21		999999999999
22		999999999999
23		999999999999
24		999999999999
25		999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8903 (Rev. 12-2018)

**Credit for Oil and Gas Production From Marginal Wells**

OMB No. 1545-2278

Go to [www.irs.gov/Form8904](http://www.irs.gov/Form8904) for instructions and the latest information.

Attach to your tax return.

Attachment  
Sequence No. **904**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

1	Enter your qualified natural gas production (thousands of cubic feet)	1	99999999999999
2	Enter the credit amount for qualified natural gas production. See instructions for the natural gas production rate		9999
3	Multiply line 1 by line 2	2	99999999999999
4	Reserved for future use	3	
5	Reserved for future use	4	
6	Reserved for future use	5	
7	Credit for oil and gas production from marginal wells from partnerships and S corporations. See instructions	6	
8	Current year credit. Add lines 3 and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the appropriate line of Form 3800	7	99999999999999
		8	99999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8904** (Rev. 10-2024)

Form **8906**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Distilled Spirits Credit**

Attach to your tax return.  
**Go to [www.irs.gov/Form8906](http://www.irs.gov/Form8906) for the latest information.**

OMB No. 1545-1982

**2024**

Attachment  
Sequence No. **150**

		Identifying number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX
1	Total number of cases of distilled spirits (see instructions) .....	1 9999999999999
2	Average tax-financing cost per case .....	2 0.26517
3	Multiply line 1 by line 2 .....	3 999999999999
4	Distilled spirits credit from partnerships and S corporations (see instructions) .....	4 999999999999
5	Add lines 3 and 4. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1n .....	5 999999999999

Form **8906** (2024)

**8908**

Form  
(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Energy Efficient Home Credit**

OMB No. 1545-1979

Attach to your tax return.  
Go to [www.irs.gov/Form8908](http://www.irs.gov/Form8908) for instructions and the latest information.

Attachment  
Sequence No. **153**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**NOTE:** To claim this credit, you must be an eligible contractor who owned and had a basis in a qualified new energy efficient home during its construction and before it was acquired by a person for use as a residence during the tax year. See instructions for the definition of an eligible contractor.

- A Complete Part II and list the person or business (certifier) you used to secure a certification of energy efficiency savings for the home(s) for which you are claiming the credit, and enter the number of certifiers listed in Part II here. See instructions for the definition of a certifier ..... **9999**
- B Enter the total number of home certifications reported in Part II, column (c). This entry must equal the sum of lines 1a, 2a, 3a, 4a, 5a, and 6a below ..... **9999**

**Part I. Information About Your Qualified Homes**

1a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program meeting the single-family home requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	1a	999999999999	
b Multiply line 1a by \$2,500 .....	1b	999999999999	
2a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	2a	999999999999	
b Multiply line 2a by \$5,000 .....	2b	999999999999	
3a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements and the prevailing wage requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	3a	999999999999	
b Multiply line 3a by \$2,500 .....	3b	999999999999	
4a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the prevailing wage requirements and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	4a	999999999999	
b Multiply line 4a by \$5,000 .....	4b	999999999999	
5a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements but not meeting the prevailing wage requirements and not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	5a	999999999999	
b Multiply line 5a by \$500 .....	5b	999999999999	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8908** (Rev. 12-2024)

**Part I. Information About Your Qualified Homes (continued)**

6a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program not meeting the prevailing wage requirements but certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions .....	6a	999999999999	
b Multiply line 6a by \$1,000 .....	6b	999999999999	
7 Energy efficient home credit from partnerships and S corporations (see instructions) .....	7	999999999999	
8 Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1p .....	8	999999999999	

**Part II. Certifier Information**

	(a) Name of issuing certifier (see instructions)	(b) State where certifier is located	(c) Number of your homes certified by this certifier	(d) Number of certifications that were modified from the original certification	(e) Reserved for future use
1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
2	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
3	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
4	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
5	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
6	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
7	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
8	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
9	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
10	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
11	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
12	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
13	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
14	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
15	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
16	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
17	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
18	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
19	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
20	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
21	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
22	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
23	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
24	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
25	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
26	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
27	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
28	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
29	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
30	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
31	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
32	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
33	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
34	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
35	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
36	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
37	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	
38	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX	999999999999	999999999999	

Form **8910**

(Rev. January 2022)

Department of the Treasury  
Internal Revenue Service**Alternative Motor Vehicle Credit**

OMB No. 1545-1998

**Attach to your tax return.**  
**Go to [www.irs.gov/Form8910](http://www.irs.gov/Form8910) for instructions and the latest information.**

Attachment Sequence No. **68**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXX

**Note:**

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

	(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle .....	XXXX XXXXXXXXXX XXXXXXXXXX	XXXX XXXXXXXXXX XXXXXXXXXX
2 Vehicle identification number (see instructions) .....	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3 Enter date vehicle was placed in service (MM/DD/YYYY) .....	XXXXXXXXXXXX	XXXXXXXXXXXX
4 Tentative credit (see instructions for amount to enter) .....	999999999999	999999999999

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

5 Business/investment use percentage (see instructions) .....	5	999999 %	999999 %
6 Multiply line 4 by line 5 .....	6	999999999999	999999999999
7 Add columns (a) and (b) on line 6 .....	7	999999999999	999999999999
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions) .....	8	999999999999	999999999999
9 Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1r .....	9	999999999999	999999999999

**Part III Credit for Personal Use Part of Vehicle**

10 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 .....	10	999999999999	999999999999
11 Add columns (a) and (b) on line 10 .....	11	999999999999	999999999999
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 .....	12	999999999999	999999999999
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) .....	13	999999999999	999999999999
14 Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit .....	14	999999999999	999999999999
15 Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Schedule 3 (Form 1040), line 6e. If line 14 is smaller than line 11, see instructions .....	15	999999999999	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8910** (Rev. 1-2022)

Form **8911**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-0123

Attach to your tax return.  
Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.Attachment  
Sequence No. **151**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Note:** Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.**Part I Credit for Business/Investment Use Part of Refueling Property XXXXXXXXXXXXXX**

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911) .....	1	999999999999
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) .....	2	999999999999
3	<b>Business/investment use part of credit.</b> Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s .....	3	999999999999

**Part II Credit for Personal Use Part of Refueling Property**

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911) .....	4	999999999999
5	Regular tax before credits:  • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. }  • Other filers. Enter the regular tax before credits from your return. }	5	999999999999
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:  a Foreign tax credit .....	6a	999999999999
	b Certain allowable credits (see instructions) .....	6b	999999999999
	c Add lines 6a and 6b .....	6c	999999999999
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3 .....	7	999999999999
8	Tentative minimum tax (see instructions):  • Individuals. Enter the amount from Form 6251, line 9. }  • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. }	8	999999999999
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3 .....	9	999999999999
10	<b>Personal use part of credit.</b> Enter the smaller of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions .....	10	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8911** (Rev. 12-2024)

**SCHEDULE A  
(Form 8911)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property**

OMB No. 1545-0123

Attach to your tax return.  
Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.Attachment  
Sequence No. **151A**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Note:** Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.**Part I Vehicle Refueling Property Details (see instructions)**

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property ..... XXXXXXXXXXXXXX
- 2a Description of refueling property: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- b If different than filer, enter: (i) Owner's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX (ii) Owner's TIN: XXXXXXXXXXXX
- 3 Location of refueling property.
- a Address (if applicable): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
- b Coordinates. (i) Latitude:  XX . XXXXX  
Enter a "+" (plus) or "-" (minus) sign in the first box.
- (ii) Longitude:  XXX . XXXXX  
Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4 Date construction began (MM/DD/YYYY): XXXXXXXXXXXX
- 5 Date placed in service (MM/DD/YYYY): XXXXXXXXXXXX
- 6 Eligible census tract determination.
- a Was the refueling property placed in service (see line 5) before 2025?  
 Yes. Continue to line 6b.  
 No. Skip lines 6b and 6c and go to line 6d.
- b Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2015 Census Tract Identifier. XXXXXXXXXXXX
- c Is the 11-digit census tract GEOID entered on line 6b listed in Appendix A of Notice 2024-20?  
 Yes. Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Skip lines 6d and 6e and go to line 7.  
 No. Continue to line 6d.
- d Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2020 Census Tract Identifier. XXXXXXXXXXXX
- e Is the 11-digit census tract GEOID entered on line 6d listed in Appendix B of Notice 2024-20?  
 Yes. Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Go to line 7.  
 No. Stop here. Refueling property placed in service at the location described on line 3 does not qualify for this credit.
- 7 Certification/permit number issued by government with jurisdiction over operation of refueling property ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part II Credit Amount for Business/Investment Use Part of Refueling Property**

- |  |  |
|--|--|
| 8 Enter the cost of the qualified alternative fuel vehicle refueling property described above .....  | 8 999999999999   |
| 9 Business/investment use percentage (see instructions) .....  | 9 99999 %  |
| 10 Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 .....  | 10 999999999999  |
| 11 Section 179 expense deduction (see instructions) .....  | 11 999999999999  |
| 12 Subtract line 11 from line 10 .....   | 12 999999999999  |
| 13 Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" ..... | <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 14 Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes") .....  | 14 999999999999  |
| 15 Maximum business/investment use part of credit .....  | 15 \$100,000   |
| 16 Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17 .....  | 16 999999999999  |

**Part III Credit Amount for Personal Use Part of Refueling Property**

- |  |                 |
|--|-----------------|
| 17 Was the refueling property installed on property used as your main home?<br><br><input checked="" type="checkbox"/> Yes. Continue to line 18.<br><input checked="" type="checkbox"/> No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit. | 18 999999999999 |
| 18 Subtract line 10 from line 8 .....  | 19 999999999999 |
| 19 Multiply line 18 by 30% (0.30) .....  | 20 \$1,000      |
| 20 Maximum personal use part of credit .....   | 21 999999999999 |
| 21 Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 .....   |                 |

Form **8912**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credit to Holders of Tax Credit Bonds**

OMB No. 1545-2025

Attach to your tax return.  
Go to [www.irs.gov/Form8912](http://www.irs.gov/Form8912) for instructions and the latest information.Attachment  
Sequence No. **154**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Current Year Credit**

1	Bond credit(s) from Part III. Enter the amount from line 14. See instructions .....	1	999999999999
2	Bond credit(s) from Part IV. Enter the amount from line 20. See instructions .....	2	999999999999
3	Carryforward of credits for qualified tax credit bonds and build America bonds to 2021 (see instructions) .....	3	999999999999
4	<b>Total credit.</b> Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond, go to line 5; partnerships and S corporations, report this amount on Schedule K. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) All others, go to Part II .....	4	999999999999
5	Amount allocated to the beneficiaries of the estate or trust. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) See instructions .....	5	999999999999
6	<b>Estates and trusts.</b> Subtract line 5 from line 4. Use this amount to complete Part II .....	6	999999999999

**Part II Allowable Credit****7 Regular tax before credits:**

• Individuals. Enter the sum of the tax reported on Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z .....	7	999999999999
• Corporations. Enter the income tax from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f; or the amount the applicable line of your return .....	7	999999999999
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return .....	7	999999999999

**8 Alternative minimum tax:**

• Individuals. Enter the alternative minimum tax from Form 6251, line 11 .....	8	999999999999
• Corporations. Enter the alternative minimum tax from Form 4626, Part II, line 13 .....	8	999999999999
• Estates and trusts. Enter the alternative minimum tax from Schedule I (Form 1041), line 54 .....	8	999999999999

9 Add line 7 and line 8 .....

10a Foreign tax credit .....	XXXXXXXXXXXXXXXXXXXXXX	10a	999999999999
b Certain allowable credits (see instructions) .....		10b	999999999999
c General business credit (see instructions) .....		10c	999999999999
d Credit for prior year minimum tax (Form 8801 or Form 8827) .....		10d	999999999999

e Add lines 10a through 10d .....

10e 999999999999

11 Net income tax. Subtract line 10e from line 9 .....

11 999999999999

12 Credit to holders of tax credit bonds allowed for the current year. Enter the **smallest** of line 4, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 4, see instructions.) **Estates and trusts**, enter the **smallest** of line 6, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 6, see instructions.) Report this amount on Schedule 3 (Form 1040), line 6k; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return .....

12 999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8912** (Rev. 12-2024)

Name(s) shown on return

### **Identifying number**

XXXXXXXXXXXX

**Part III Bond Credit(s) Reported to You on Form(s) 1097-BTC (see instructions)**

If you are claiming a bond credit for which you did not receive a Form 1097-BTC, complete Part IV.

**Caution:** Don't enter any bond credits for bonds issued after 2017.

**14 Total.** Combine the amounts in column (c). Enter here and on line 1

14

999999999999

Name(s) shown on return

### **Identifying number**

**ANSWER** The answer is 1000. The first two digits of the product are 10.

XXXXXXXXXXXXXX

**Part IV Bond Credit(s) From Bonds Held by You and/or Your Nominee(s) Not Reported to You on Schedule A**

**Bona Fide(s), From Bonds Held by  
Form(s) 1097-BTC (see instructions)**

**Caution:** Don't enter any bond credits for bonds issued after 2017.

		XXXXXXXXXXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX XX	
<b>15</b>	a	Bond Issuer's name, city or town, and state: XXXXXXXXXXXXXX				
	b	Bond Issuer's employer identification number: XXXXXXXXXX				
<b>16</b>	a	Date bond issued: XXXXXXXXXX				
	b	Date bond matures: XXXXXXXXXX				
<b>17</b>		Date bond disposed of (if applicable):				
	(a) CUSIP number. If CUSIP number not issued, enter principal payment dates. (Clean renewable energy bonds: Include CUSIP number and principal payment dates. Build America bonds: Include CUSIP number and interest payment dates.)	(b) Outstanding bond principal (or for build America bonds, interest payable)	(c) Credit rate	(d) Multiply (b) x (c)	(e) %	(f) Multiply (d) x (e)
<b>18</b>	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
	XXXXXXXXXX XXXXXXXXXX	999999999999	99999	999999999999	9999999	999999999999
<b>19</b>	Add the amounts on line 18, column (f) .....				<b>19</b>	999999999999
<b>20</b>	For more information about this form, go to <a href="#">www.irs.gov/Form1365</a> .					

**19** Add the amounts on line 18, column (f) ..... **19** 999999999999

**20** For a new clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (0.70) and enter the result here. For a clean renewable energy bond, qualified zone academy bond, qualified school construction bond, or build America bond, enter the amount from line 19 here. Enter the line 20 amount on line 2. See the instructions for how to report as interest income .....

**20** | 999999999999

Exemption Amount for Taxpayers Housing  
Midwestern Displaced Individuals

2009

u Attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on your return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

**Part I Information on Midwestern Displaced Individuals for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days**

Do not enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2008.

1	(a) First and last name	(b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX	
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	999

**Part II Exemption Amount**

2	Maximum exemption amount. Enter \$2,000 (see instructions if married filing separately)	2	999999999999
3	Did you file Form 8914 for 2008?	3	999999999999
<input checked="" type="checkbox"/> Yes.	Enter the amount from your 2008 Form 8914, line 2.		
<input type="checkbox"/> No.	Enter -0-		
4	Subtract line 3 from line 2	4	999999999999
5	Multiply \$500 by the total number of individuals listed in Part I above	5	999999999999
6	Enter the smaller of line 4 or line 5	6	999999999999
7	Multiply \$3,650 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)	7	999999999999
8	Add lines 6 and 7	8	999999999999
9	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status?		
<input checked="" type="checkbox"/> No. <b>STOP</b>	Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39).	9	999999999999
<input checked="" type="checkbox"/> Yes.	Enter the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)	10	999999999999
10	Enter the amount shown below for your filing status.	11	999999999999
<input type="radio"/> Single—\$166,800		12	999999999999
<input type="radio"/> Married filing jointly or Qualifying widow(er)—\$250,200		13	999999999999
<input type="radio"/> Married filing separately—\$125,100		14	999999999999
<input type="radio"/> Head of household—\$208,500		15	999999999999
Form 1040NR filers, see instructions		16	999999999999
11	Subtract line 10 from line 9	17	999999999999
12	Is line 11 more than \$122,500 (\$61,250 if married filing separately)?	18	999999999999
<input checked="" type="checkbox"/> No.	Skip line 13; go to line 14.		
<input checked="" type="checkbox"/> Yes.	Multiply \$2,433 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)		
13	Add lines 6 and 12. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39. Do not complete the rest of this form		
14	Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase .0004 to 1)		
15	Multiply line 14 by 2% (.02) and enter the result as a decimal rounded to at least three places		
16	Multiply line 7 by line 15		
17	Divide line 16 by 3.0		
18	<b>Exemption amount.</b> Subtract line 17 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39		

<p>Form <b>8915-D</b></p> <p>Department of the Treasury Internal Revenue Service</p>	<p><b>Qualified 2019 Disaster Retirement Plan Distributions and Repayments</b></p> <p>Attach to 2024 Form 1040, 1040-SR, or 1040-NR. Go to <a href="http://www.irs.gov/Form8915D">www.irs.gov/Form8915D</a> for instructions and the latest information. For coronavirus-related distributions, see Form 8915-F.</p>	<p>OMB No. 1545-0074</p> <p><b>2024</b></p> <p>Attachment Sequence No. <b>915</b></p>
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Name. If married, file a separate form for each spouse required to file 2024 Form 8915-D. See instructions. XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX		Your social security number XXXXXXXXXXXXXX	
<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street, or P.O. box if mail is not delivered to your home) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions. XXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXX		If this is an amended return, check here <input checked="" type="checkbox"/>
	Foreign country name XXXXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXXXXX

**Part I Qualified Disaster Distributions for the Puerto Rico Earthquakes (DR-4473-PR) Disaster From Retirement Plans (Other Than IRAs)**

1a Enter the amount, if any, from your 2023 Form 8915-D, line 6 .....	1a 1b	9999999999999 9999999999999
b Enter the amount, if any, from your 2023 Form 8915-D, line 1 .....		
2a Subtract line 1b from line 1a. If zero or less, enter -0-. This is your excess repayment from 2023 .....	2a 2b	9999999999999 9999999999999
b Enter the amount from line 2a that you have already carried back to a prior year .....		
3 Subtract line 2b from line 2a .....	3	9999999999999
4 Enter the total amount of any repayments you made for 2024. See instructions. Don't use this form to report repayments of qualified disaster distributions for disasters other than the Puerto Rico Earthquakes (DR-4473-PR) disaster .....	4	9999999999999
5 Add lines 3 and 4. This amount can be carried back to a prior year to reduce the amount subject to tax in that year. See instructions .....	5	9999999999999

**Part II Qualified Disaster Distributions for the Puerto Rico Earthquakes (DR-4473-PR) Disaster From Traditional, SEP, SIMPLE, and Roth IRAs**

6a Enter the amount, if any, from your 2023 Form 8915-D, line 13 .....	6a 6b	9999999999999 9999999999999
b Enter the amount, if any, from your 2023 Form 8915-D, line 8 .....		
7a Subtract line 6b from line 6a. If zero or less, enter -0-. This is your excess repayment from 2023 .....	7a 7b	9999999999999 9999999999999
b Enter the amount from line 7a that you have already carried back to a prior year .....		
8 Subtract line 7b from line 7a .....	8	9999999999999
9 Enter the total amount of any repayments you made for 2024. See instructions. Don't use this form to report repayments of qualified disaster distributions for disasters other than the Puerto Rico Earthquakes (DR-4473-PR) disaster .....	9	9999999999999
10 Add lines 8 and 9. This amount can be carried back to a prior year to reduce the amount subject to tax in that year. See instructions .....	10	9999999999999

<b>Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 prepare has any knowledge.		
Your signature _____ Date _____			

<b>Paid Preparer Use Only</b>	Print/Type preparer's name  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date  XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN  XXXXXXXXXXXX
	Firm's name  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN  XXXXXXXXXXXX			
	Firm's address  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX	Phone no.  XXXXXXXXXXXX			

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

Form **8915-D** (2024)

**Part II Qualified 2019 Disaster Distributions From Retirement Plans (Other Than IRAs) (continued)**

15a Enter the amount, if any, from your 2020 Form 8915-D, line 18 .....	15a 99999999999999		
b Enter the amount, if any, from your 2020 Form 8915-D, line 13 .....	15b 99999999999999		
16a Subtract line 15b from line 15a. If zero or less, enter -0-. This is your excess repayment from 2020 .....	16a 99999999999999		
b Enter the amount from line 16a that you have already carried back to a prior year .....	16b 99999999999999		
17 Subtract line 16b from line 16a .....	17 99999999999999		
18 Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2017, 2018, or 2020 disaster distributions. See instructions .....	18 99999999999999		
19 Add lines 17 and 18 .....	19 99999999999999		
20 <b>Amount subject to tax in 2021.</b> Subtract line 19 from line 14. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 5b .....	20 99999999999999		

Before you begin: Complete 2021 Form 8606, Nondeductible IRAs, if required.

**Part III Qualified 2019 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

21 Did you enter an amount on line 3, column (b), or line 4, column (b)? <input checked="" type="checkbox"/> Yes. Go to line 22. <input type="checkbox"/> No. Skip lines 22 through 27, and go to line 28.			
22 Did you receive a qualified 2019 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2021 Form 8606? <input checked="" type="checkbox"/> Yes. Go to line 23. <input type="checkbox"/> No. Skip lines 23 and 24, and go to line 25.			
23 Enter the amount, if any, from 2021 Form 8606, line 15b. But if you are entering amounts here and on 2021 Form 8915-F, line 18, only enter on line 23 the amount on Form 8606, line 15b, attributable to Form 8915-D distributions. See the instructions for Form 8606, line 15b .....	23 999999999999		
24 Enter the amount, if any, from 2021 Form 8606, line 25b. But if you are entering amounts here and on 2021 Form 8915-F, line 19, only enter on line 24 the amount on Form 8606, line 25b, attributable to Form 8915-D distributions. See the instructions for Form 8606, line 25b .....	24 999999999999		
25 If you completed line 3, column (c), enter that amount. Otherwise, enter the amount from line 3, column (b), if any. Don't include on line 25 any amounts reported on 2021 Form 8606	25 999999999999		
26 Add lines 23, 24, and 25 .....	26 999999999999		
27 If you elect NOT to spread the taxable amount over 3 years, check this box <input checked="" type="checkbox"/> and enter the amount from line 26 (see instructions). You must check this box if you check the box on line 11. Otherwise, divide line 26 by 3.0 .....	27 999999999999		
28 Enter the amount, if any, from your 2019 Form 8915-D, line 17. If you checked the box on that line, enter -0-	28 999999999999		
29 Enter the amount, if any, from your 2020 Form 8915-D, line 26. If you checked the box on that line, enter -0-	29 999999999999		
30 Add lines 27, 28, and 29 .....	30 999999999999		
31a Enter the amount, if any, from your 2020 Form 8915-D, line 33 .....	31a 99999999999999		
b Enter the amount, if any, from your 2020 Form 8915-D, line 28 .....	31b 99999999999999		
32a Subtract line 31b from line 31a. If zero or less, enter -0-. This is your excess repayment from 2020 .....	32a 99999999999999		
b Enter the amount from line 32a that you have already carried back to a prior year .....	32b 99999999999999		
33 Subtract line 32b from line 32a .....	33 999999999999		
34 Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2017, 2018, or 2020 disaster distributions. See instructions .....	34 999999999999		
35 Add lines 33 and 34 .....	35 999999999999		
36 <b>Amount subject to tax in 2021.</b> Subtract line 35 from line 30. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 4b .....	36 999999999999		

**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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN XXXXXXXXXXXX
	Firm's name <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXXXXXXXXXXX			Firm's EIN <input checked="" type="checkbox"/> XXXXXXXXXXXX	
	Firm's address <input checked="" type="checkbox"/> XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			Phone no. XXXXXXXXXXXX	

**8915-F**

Form (Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

# Qualified Disaster Retirement Plan Distributions and Repayments

OMB No. 1545-0074

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

Go to [www.irs.gov/Form8915F](http://www.irs.gov/Form8915F) for instructions and the latest information.

Attachment  
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXXXX

Before you begin (see instructions for details):

- Use Form 8915-F for 2021 and later disasters. Also, use it after 2020 for coronavirus-related and other 2020 disasters instead of Form 8915-E.
- Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the only qualified disasters and their FEMA numbers for item C.
- "This year" (as used on this form) is the year of the form you check in item A next. For example, if you check 2022, "this year" is 2022.

Complete items A and B below. Complete item C and check the box in item D for the coronavirus, as applicable.

A Tax year for which you are filing form (check only one box):

2021  2022  2023  2024  2025  2026  2027  2028  Other XXXX

B Calendar year in which qualified disaster(s) began (check only one box):

2020  2021  2022  2023  2024  2025  2026  2027  Other XXXX

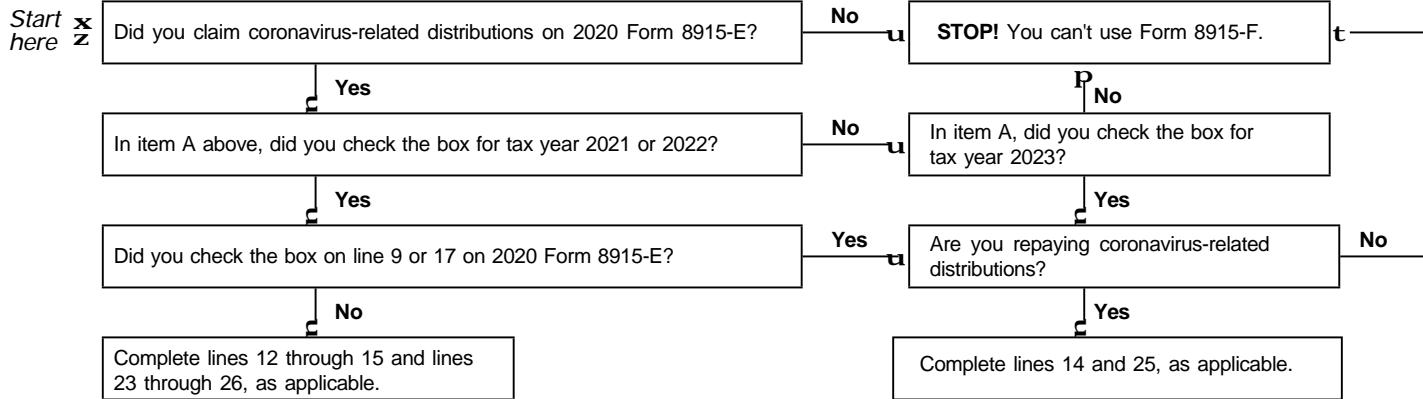
C FEMA number for each of your qualified disasters for the year checked in item B above. Use item D, not item C, for the coronavirus.

(1) XXXXXXXXXXXX (2) XXXXXXXXXXXX (3) XXXXXXXXXXXX (4) XXXXXXXXXXXX (5) XXXXXXXXXXXX (6) XXXXXXXXXXXX

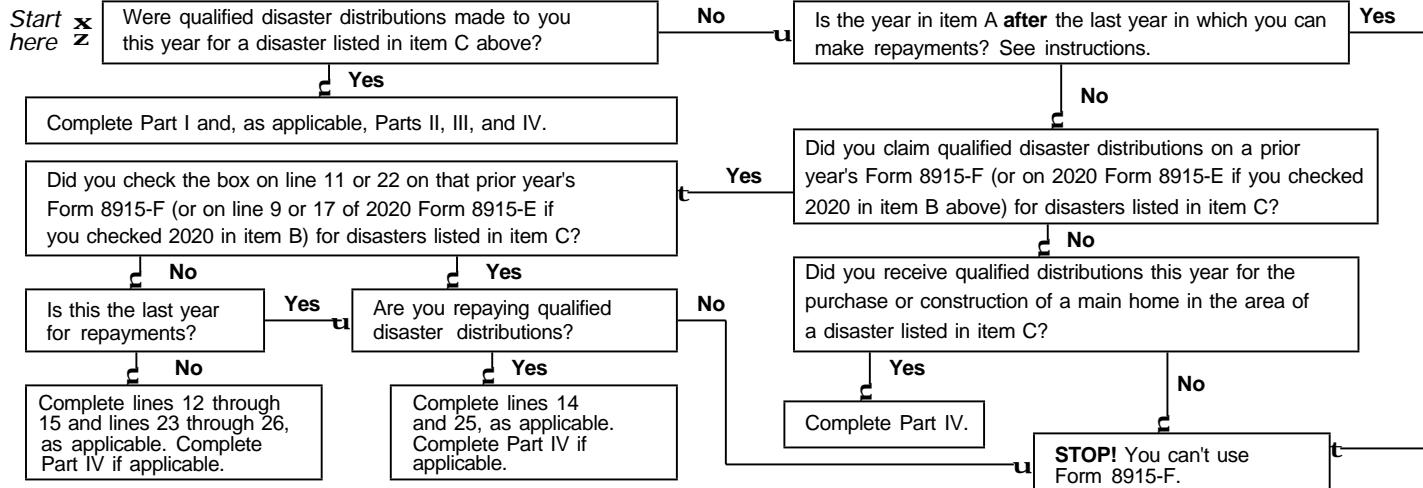
D If your only disaster, or one of your disasters, is the coronavirus, check this box  Don't list the coronavirus in item C.

Which lines on this form should I use? See CHARTS 1 and 2 below.

## CHART 1: Use if you checked the box for coronavirus in item D above and you don't have any disaster in item C.



## CHART 2: Use if CHART 1 doesn't apply to you. See the instructions for specific details.



**Part I Total Distributions From All Retirement Plans (Including IRAs) (see instructions)**

**Caution:** Complete Part I if, this year, you have qualified disaster distributions (see instructions) for disasters listed in item C earlier.

**Part I Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*
XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster declaration date, and Disaster beginning date for the disaster(s) listed in the Part I Disaster Table. If more than two disasters, see instructions and check this box .....

XXXXXXXXXXXXXX



Date(s) of distribution(s) made this year XXXXXXXXXX

If you completed Part I of two or more Forms 8915-F on which you checked the same year in item A but different years in item B, see Part I in the instructions to figure the amount for lines 2, 3, and 4 in column (a).

- 1 See line 1a below to determine whether you need to complete lines 1a through 1e. You must use Worksheet 1B in the instructions if you are directed to do so in line 1a.

a (i) If you checked 2021 in item A and 2020 in item B, do one of the following.

- If either you didn't file 2020 Form 8915-E or, on 2020 Form 8915-E, you only reported disasters other than those listed in the Part I Disaster Table earlier, skip lines 1a through 1d, and on line 1e enter \$100,000 times the number of disasters you entered in the Part I Disaster Table.
- Otherwise, complete lines 1a through 1e, entering on line 1a \$100,000 times the number of disasters you entered in the Part I Disaster Table that were also reported on 2020 Form 8915-E, but do not include the coronavirus.

(ii) If you checked 2021 or later in both item A and item B, do one of the following.

(For 2021 and later disasters, the limit is \$22,000, not \$100,000, per disaster.)

- If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F doesn't list that disaster in item C, skip to line 1e and enter \$22,000 there.
- If you listed only one disaster in the Part I Disaster Table and a prior year's Form 8915-F lists that disaster in item C, complete lines 1a through 1e, entering \$22,000 on line 1a.
- Otherwise, for lines 1a through 5, see the instructions to determine whether you must use Worksheet 1B in the instructions .....

- b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters in the Part I Disaster Table. See Part I in the instructions .....

- c Subtract line 1b from line 1a .....

- d Enter \$22,000 (\$100,000 if you checked 2020 in item B) times the number of qualified disasters that you entered in the Part I Disaster Table but didn't enter in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B .....

- e Total available qualified disaster distribution amount for this year. Enter the sum of lines 1c and 1d. If the amount on line 1e is zero, complete lines 2 through 4 in column (a), skip line 5, enter -0- on line 6, and do NOT include, in Part II or III later, amounts for disasters listed in the Part I Disaster Table .....

- 2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year .....

- 3 Enter, in column (a), distributions from traditional, traditional SEP, and traditional SIMPLE IRAs made this year .....

- 4 Enter, in column (a), distributions from Roth, Roth SEP, and Roth SIMPLE IRAs made this year

- 5 Do (1) through (3) below in the order indicated.

- (1) Enter on line 5, column (a), the sum of lines 2 through 4 in column (a) reduced by the total distributions from lines 2 through 4 in column (a) that aren't qualified disaster distributions.

- (2) Enter on line 5, column (b), the smaller of the amount on line 5, column (a), or line 1e.

- (3) Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) allocated, if needed, by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b) .....

- 6 Total qualified disaster distributions. Enter the amount from line 5, column (b). The additional tax for early withdrawals is waived for this amount (see instructions). See Parts II and III, later, for the tax on this amount .....

- 7 Taxable amount. Enter the excess of the sum of lines 2 through 4 in column (a) over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions .....

(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in the Part I Disaster Table (see instructions)
1a	999999999999
1b	999999999999
1c	999999999999
1d	999999999999
1e	999999999999
2	999999999999
3	999999999999
4	999999999999
5	999999999999
6	999999999999
7	999999999999

**Part II Qualified Disaster Distributions From Retirement Plans (Other Than IRAs) for the Coronavirus and Disaster(s) Listed in Item C**

8	Did you enter an amount on line 2, column (b)?	<input checked="" type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 2, column (b) .....	8 9999999999999
9	Enter the applicable cost of distributions, if any. See instructions .....	<input type="checkbox"/> 9 9999999999999	
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions .....	<input type="checkbox"/> 10 9999999999999	
11	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input checked="" type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0.</b> You must check the box on this line if you check the box on line 22 .....	<input type="checkbox"/> 11 9999999999999	
12	Enter the amount, if any, from Worksheet 2 in the instructions. This is your income for prior years from other-than-IRA retirement plan qualified disaster distributions .....	<input type="checkbox"/> 12 9999999999999	
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions .....	<input type="checkbox"/> 13 9999999999999	
14	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 3. This is your total repayment for this year of other-than-IRA retirement plan qualified disaster distributions ..... XXXXXXXXXXXXXXXXXXXX	<input type="checkbox"/> 14 9999999999999	
15	<b>Amount subject to tax this year.</b> Subtract line 14 from line 13. If zero or less, enter -0-. Include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions .....	<input type="checkbox"/> 15 9999999999999	

**Part III Qualified Disaster Distributions From IRAs for the Coronavirus and Disaster(s) Listed in Item C**

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

16	Did you enter an amount on line 3, column (b), or line 4, column (b)?	<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 17. <input type="checkbox"/> <b>No.</b> Skip lines 17 through 22, and go to line 23.	16 9999999999999
17	Did you receive a qualified disaster distribution from an IRA that is required to be reported on this year's Form 8606?	<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 and 19, and go to line 20.	<input type="checkbox"/> 17 9999999999999
18	Enter the amount, if any, from this year's Form 8606, line 15b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 18 the amount on Form 8606, line 15b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 15b .....	<input type="checkbox"/> 18 9999999999999	
19	Enter the amount, if any, from this year's Form 8606, line 25b. But if you are entering amounts here and on other Forms 8915-F for this year, only enter on line 19 the amount on Form 8606, line 25b, attributable to Form 8915-F distributions for this form. See the instructions for Form 8606, line 25b .....	<input type="checkbox"/> 19 9999999999999	
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606 .....	<input type="checkbox"/> 20 9999999999999	
21	Add lines 18,19, and 20. This is the taxable amount of your IRA qualified disaster distributions .....	<input type="checkbox"/> 21 9999999999999	
22	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. <b>If you elect NOT to spread the taxable amount over 3 years, check this box <input checked="" type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0.</b> You must check the box on this line if you check the box on line 11 .....	<input type="checkbox"/> 22 9999999999999	
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions .....	<input type="checkbox"/> 23 9999999999999	
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions .....	<input type="checkbox"/> 24 9999999999999	
25	<b>Total repayment.</b> Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions ..... XXXXXXXXXXXXXXXXXXXX	<input type="checkbox"/> 25 9999999999999	
26	<b>Amount subject to tax.</b> Subtract line 25 from line 24. If zero or less, enter -0-. Include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR. See instructions .....	<input type="checkbox"/> 26 9999999999999	

**Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C**

*Before you begin:* Complete this year's Form 8606, Nondeductible IRAs, if required.

**Caution:** Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for the purchase or construction of a main home in the area of a disaster listed in item C earlier. You can only repay the distribution during the disaster's qualified distribution repayment period (see *Qualified distribution repayment period* in the instructions). If you are allowed to repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

**Part IV Disaster Table.** Provide the information requested below for the disaster(s) in item C earlier for which you are reporting qualified distributions in this part.

Disaster FEMA number*	Disaster declaration date*	Disaster beginning date*	Disaster ending date*
XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* Major Disaster Declarations at [www.FEMA.gov/disaster/declarations](http://www.FEMA.gov/disaster/declarations) provides the FEMA number, Disaster declaration date, Disaster beginning date, and Disaster ending date for the disaster(s) listed in the Part IV Disaster Table.

Date(s) of qualified distribution(s) received this year XXXXXXXXXX

- 27 Did you receive a qualified distribution, for the purchase or construction of a main home in the area of a disaster listed in the Part IV Disaster Table earlier, that is from an IRA and that is required to be reported on this year's Form 8606?

Yes. Complete lines 28 through 32 only if you also had qualified distributions not required to be reported on this year's Form 8606; otherwise, stop here.

No. Go to line 28.

- 28 Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home in the area of disaster(s) listed in the Part IV Disaster Table. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any .....

- 29 Enter the applicable cost of distributions, if any. See instructions .....

- 30 Subtract line 29 from line 28 .....

- 31 Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions .....

- 32 **Taxable amount.** Subtract line 31 from line 30. If the distribution is:

- From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR.
- From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.

**Note:** You may be subject to an additional tax on the amount on line 32. See instructions.

28	9999999999999
29	9999999999999
30	9999999999999
31	9999999999999
32	9999999999999

Form **1040**

**Form 8915F - Qualified Disaster Distribution Worksheets 1A-1B**

2024

Name \_\_\_\_\_

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Worksheet 1A-1: Disaster Distributions made in 9999

<b>First Form 8915-F</b>	<b>(a)</b> <b>Total distribution this year</b>	<b>(b)</b> <b>Qualified disaster distribution</b>
<b>2</b> Distributions from retirement plans (other than IRAs) made this year .....	999999999999	999999999999
<b>3</b> Distributions from traditional, SEP, and SIMPLE IRAs made this year .....	999999999999	999999999999
<b>4</b> Distributions from Roth IRAs made this year .....	999999999999	999999999999
<b>Second Form 8915-F</b>	<b>Column (a) Available distributions for this year</b>	
<b>2</b> Distributions from retirement plans (other than IRAs) made this year .....	999999999999	
<b>3</b> Distributions from traditional, SEP, and SIMPLE IRAs made this year .....	999999999999	
<b>4</b> Distributions from Roth IRAs made this year .....	999999999999	

**Worksheet 1B: Qualified** 9999 disaster distributions made in 9999

Form **1040****Form 8915F - Qualified Disaster Distribution Worksheets 2 - 5****2024**

Name

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet 2 for Line 12. Total 2023 Income From Other-Than-IRA Distributions Made in Prior Years**

From this year's form:

Disaster Year Checked in item B	9999
Tax Year Checked in Item A	9999
1 Enter the amount from column (c) of Worksheet 2: Supplemental Information .....	1. 9999999999
2 Enter the amount from column (d) of Worksheet 2: Supplemental Information .....	2. 9999999999
3 Enter the total of lines 1 and 2 here and on line 12 of this year's Form 8915-F.	3. 9999999999

**Worksheet 3 for Line 14**

1 Enter the amount, if any, from 2020 8915-E, Line 10 or last year's 8915-F, Line 14 .....	1. 999999999999
2 Enter the amount, if any, from 2020 8915-E, Line 9 or last year's 8915-F, Line 13 .....	2. 999999999999
3 Subtract line 2 from line 1. If zero or less, enter 0. ....	3. 999999999999
b. Enter the amount from line 3a that you have already carried back to a prior year. ....	b. 999999999999
c. Subtract line 3b from line 3a .....	c. 999999999999
4 Enter the total amount of any repayments you made, with respect to this year's Form 8915-F, before filing this year's tax return. ....	4. 999999999999
5 Enter the total of lines 3c and 4 here and on line 14 of this year's Form 8915-F .....	5. 999999999999

**Worksheet 4 for Line 23. Total Income From IRA Distributions Made in Prior Years**

From this year's form:

Disaster Year Checked in item B	9999
Tax Year Checked in Item A	9999
1 Enter the amount from column (c) of Worksheet 4: Supplemental Information .....	1. 999999999999
2 Enter the amount from column (d) of Worksheet 4: Supplemental Information .....	2. 999999999999
3 Enter the total of lines 1 and 2 here and on line 23 of this year's Form 8915-F.	3. 999999999999

**Worksheet 5 for Line 25**

1 Enter the amount, if any, from 2020 8915-E, Line 18 or last year's 8915-F, Line 25 .....	1. 999999999999
2 Enter the amount, if any, from 2020 8915-E, Line 17 or last year's 8915-F, Line 24 .....	2. 999999999999
3 a. Subtract line 2 from line 1. If zero or less, enter 0. ....	3a. 999999999999
b. Enter the amount from line 3a that you have already carried back to a prior year. ....	b. 999999999999
c. Subtract line 3b from line 3a .....	c. 999999999999
4 Enter the total amount of any repayments you made, with respect to this year's Form 8915-F, before filing this year's tax return. Do not include repayments you entered on line 4 of Worksheet 3 for Line 14. ....	4. 999999999999
5 Enter the total of lines 3c and 4 here and on line 25 of this year's Form 8915-F .....	5. 999999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
--	--

Disaster year: 99999Form: XXXXXXXXXXXXXX

- Elected not to spread the taxable amount over 3 years  
Entire taxable amount is included in income in the year of distribution.
- Date of death is present in year:XXXX  
All remaining taxable amounts are included in income in the year of death.

**Pension Distributions, Repayments and Taxable Amounts**

	Distributions and Repayments			<b>Total</b>
	99999	99999	99999	
<b>Qualified distributions</b>				
Pension	9999999999	9999999999	9999999999	9999999999
Repayments made	9999999999	9999999999	9999999999	9999999999

<b>Tax Year</b>	<b>Year of distribution(s)</b>			<b>Total Taxable</b>	<b>Excess PY Repay</b>	<b>Cur Yr Repay</b>	<b>Subtotal</b>	<b>Net Taxable</b>
	99999	99999	99999					
99999	9999999	9999999	9999999	99999999		99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
<b>Total</b>	<b>9999999</b>	<b>9999999</b>	<b>9999999</b>	<b>99999999</b>		<b>99999999</b>		<b>99999999</b>

**Traditional, SEP, SIMPLE, and Roth IRA Distributions, Repayments and Taxable Amounts**

	Distributions and Repayments			<b>Total</b>
	99999	99999	99999	
<b>Qualified distributions</b>				
Traditional, SEP and SIMPLE IRA	9999999999	9999999999	9999999999	9999999999
Roth IRA	9999999999	9999999999	9999999999	9999999999
Repayments made	9999999999	9999999999	9999999999	9999999999

<b>Tax Year</b>	<b>Year of distribution(s)</b>			<b>Total Taxable</b>	<b>Excess PY Repay</b>	<b>Cur Yr Repay</b>	<b>Subtotal</b>	<b>Net Taxable</b>
	99999	99999	99999					
99999	9999999	9999999	9999999	99999999		99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
99999	9999999	9999999	9999999	99999999	99999999	99999999	99999999	99999999
<b>Total</b>	<b>9999999</b>	<b>9999999</b>	<b>9999999</b>	<b>99999999</b>		<b>99999999</b>		<b>99999999</b>

ame(s) shown on return

www.nationalgeographic.com

**Your social security number**

XXXXXXXXXXXX

Use this form for qualified tuition and fees paid in 2018, 2019, or 2020, and later years if legislation extends the deduction (see instructions). File a separate Form 8917 for each year after 2017 for which you qualify to take the deduction.



## CAUTION

*You can't take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.*

**Before you begin:** **ü** To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

- If you file Form 1040 or 1040-SR, figure any write-in adjustments.
    - For 2018: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040), line 36.
    - For 2019: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.
    - For 2020 and later years: Figure any write-in adjustments for Schedule 1 (Form 1040 or 1040-SR); see the Instructions for Forms 1040 and 1040-SR.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name      Last name		
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	999999999999
2	Add the amounts on line 1, column (c), and enter the total .....	2	999999999999
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR .....	3	999999999999
4	<ul style="list-style-type: none"> <li>• For 2018: Enter the total of the amounts on your 2018 Schedule 1 (Form 1040), lines 23 through 33, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 36.</li> <li>• For 2019 and 2020: Enter the total of the amounts on your 2019 Schedule 1 (Form 1040 or 1040-SR), lines 10 through 20, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 22.</li> <li>• For later years: See <a href="http://www.irs.gov/Form8917">www.irs.gov/Form8917</a> to find out if the line references above for 2019 have changed</li> </ul>	4	999999999999
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you can't take the deduction for tuition and fees .....	5	999999999999
<p>*If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970 to figure the amount to enter on line 5.</p>			
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?	6	999999999999
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000.			
<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.			

\*If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see

#### *Effect of the Amount of Your Income on the Amount of*

\*If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see *Effect of the Amount of Your Income on the Amount of Your Deduction* in Pub. 970 to figure the amount to enter on line 5.

**6 Tuition and fees deduction.** Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?

**Yes.** Enter the smaller of line 2, or \$2,000.

**No.** Enter the smaller of line 2, or \$4,000.

**Also enter this amount on line 21 of the 2019 and 2020 Schedule 1 (Form 1040 or 1040-SR), or line 34 of the 2018 Schedule 1 (Form 1040). See [www.irs.gov/Form8917](http://www.irs.gov/Form8917) to find out if the line references above for 2019 have changed.**

## Material Advisor Disclosure Statement

**u** See separate instructions.**FOR IRS USE ONLY****Note.** The reportable transaction number will be sent to the material advisor's address below.

Material Advisor's Name (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Telephone number

XXXXXXXXXXXX

Number, street, and room or suite no.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**A** Contact person name (last name, first name, middle initial)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Title

XXXXXXXXXXXXXXXXXXXX

Telephone number

XXXXXXXXXXXX

**B** Is this a protective disclosure? (see instructions) Yes No

If "Yes," see line 6a instructions.

**c** Is this the original Form 8918 for this reportable transaction? Yes No

If "Yes," go to line 1. If "No," enter the reportable transaction number previously issued for this reportable transaction or tax shelter.

Reportable Transaction Number **u** XXXXXXXXXX**1** Name of reportable transaction (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**2** Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

- a  Listed      c  Contractual protection    e  Transaction of interest  
 b  Confidential      d  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest **u** XXXXXXXXXX**4** Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) **u** XXXXXX**5** If you are a party to a designation agreement, identify the other parties (see instructions).

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number (if known)

XXXXXXXXXXXX

Address (Number, street, and room or suite no.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state, and ZIP code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

Contact name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Telephone number

XXXXXXXXXXXX

**6a** Provide a brief description of the type of material aid, assistance, or advice you provided (see instructions).

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**9** Identify the types of financial instruments used in this transaction (see instructions).

XX

**10** Estimated Tax Benefits—Identify the type of tax benefit generated by the transaction that you expect the taxpayer to claim in each year.

Check all boxes that apply (see instructions).

<input checked="" type="checkbox"/> Deductions	<input checked="" type="checkbox"/> Exclusions from gross income	<input checked="" type="checkbox"/> Tax credits	<input checked="" type="checkbox"/> Other XXXXXXXXXXXXXXXXXXXXXXXXX
<input checked="" type="checkbox"/> Capital loss	<input checked="" type="checkbox"/> Nonrecognition of gain	<input checked="" type="checkbox"/> Deferral	
<input checked="" type="checkbox"/> Ordinary loss	<input checked="" type="checkbox"/> Adjustments to basis	<input checked="" type="checkbox"/> Absence of adjustments to basis	

**11** Timing of Tax Benefits—If you checked one or more boxes on line 10, check the applicable box(es) below to identify the period in which such tax benefits are claimed. Check each box that applies.

Tax benefits generated by the transaction are required to be claimed in the first year of participation by the taxpayer.  
 Tax benefits may be claimed in another year by the taxpayer.

**12** Enter the Internal Revenue Code section(s) used to claim tax benefit(s) generated by the transaction. (Attach additional sheets if necessary.)

XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

13 Describe the reportable transaction for which you provided material aid, assistance or advice, including but not limited to the following: the nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years, the years the tax benefits are expected to be claimed, the role of the entities or individuals mentioned in lines 7a or 8a (if any) and the role of the financial instruments mentioned in line 9 (if any). Explain how the Internal Revenue Code sections listed in line 12 are applied and how they allow the taxpayer to obtain the desired tax treatment. Also, include a description of any tax result protection with respect to the transaction.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.

Page 1 of 14

Data

# Uncollected Social Security and Medicare Tax on Wages

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **61**

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

Go to [www.irs.gov/Form8919](http://www.irs.gov/Form8919) for the latest information.Department of the Treasury  
Internal Revenue Service

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Social security number

XXXXXXXXXXXX

**Who must file.** You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- You believe your pay from the firm wasn't for services as an independent contractor.
- The firm didn't withhold your share of social security and Medicare taxes from your pay.
- One of the reasons listed below under *Reason codes* applies to you.

**Reason codes.** For each firm listed below, enter in column (c) the applicable reason code for filing this form. If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G and file **Form SS-8 on or before the date you file your tax return.**

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- C** I received other correspondence from the IRS stating that I am an employee.
- G** I filed Form SS-8 with the IRS and haven't received a reply.
- H** I received a Form W-2 and a Form 1099-MISC and/or 1099-NEC from this firm for 2024. The amount on Form 1099-MISC and/or 1099-NEC should have been included as wages on Form W-2. (**Don't file Form SS-8 if you select reason code H.**)

(a) Name of firm	(b) Firm's federal identification number (see instructions)	(c) Enter reason code from above.	(d) Date of IRS determination or correspondence (MM/DD/YYYY) (see instructions)	(e) Check if Form 1099-MISC and/or 1099-NEC was received.	(f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
1 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
2 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
3 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
4 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
5 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXX	XXXXXXXXXX	<input checked="" type="checkbox"/>	999999999999
<b>6 Total wages.</b> Combine lines 1 through 5 in column (f). Enter here and on Form 1040, 1040-SR, or 1040-NR, line 1g .....				<b>6</b>	999999999999
7 Maximum amount of wages subject to social security tax .....		7	999999999999		
8 Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2), railroad retirement (RRTA) compensation (subject to the 6.2% rate), and unreported tips subject to social security tax from Form 4137, line 10. See instructions .....		8	999999999999		
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 .....		9	999999999999		
10 Wages subject to social security tax. Enter the smaller of line 6 or line 9 .....		10	999999999999		
11 Multiply line 10 by 0.062 (social security tax rate) .....		11	999999999999		
12 Multiply line 6 by 0.0145 (Medicare tax rate) .....		12	999999999999		
13 Add lines 11 and 12. Enter here. Include as tax on your annual tax return (Schedule 2 (Form 1040), line 6, or Form 1040-SS, Part I, line 6). See the instructions there .....		13	999999999999		

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

Form 8919 (2024)

Form **8932**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

## Credit for Employer Differential Wage Payments

OMB No. 1545-2126

Attach to your tax return.

Go to [www.irs.gov/Form8932](http://www.irs.gov/Form8932) for the latest information.

Attachment Sequence No. **161**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXX

1	99999999999999
2	99999999999999
3	99999999999999
4	99999999999999
5	99999999999999
6	99999999999999

## Clean Vehicle Credits

Department of the Treasury  
Internal Revenue Service

2024

Attachment  
Sequence No. 69

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number  
XXXXXXXXXXXX

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
  - Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

**Part I Modified Adjusted Gross Income (MAGI) Amount**

1a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions .....	1a	9999999999999	
1b	Enter any income from Puerto Rico you excluded .....	1b	9999999999999	
1c	Enter any amount from Form 2555, line 45 .....	1c	9999999999999	
1d	Enter any amount from Form 2555, line 50 .....	1d	9999999999999	
1e	Enter any amount from Form 4563, line 15 .....	1e	9999999999999	
2	Add lines 1a through 1e .....	2	9999999999999	
3a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions .....	3a	9999999999999	
3b	Enter any income from Puerto Rico you excluded .....	3b	9999999999999	
3c	Enter any amount from Form 2555, line 45 .....	3c	9999999999999	
3d	Enter any amount from Form 2555, line 50 .....	3d	9999999999999	
3e	Enter any amount from Form 4563, line 15 .....	3e	9999999999999	
4	Add lines 3a through 3e .....	4	9999999999999	
5	Enter your 2023 filing status (S, MFS, etc., see chart below)  Individuals, estates, or trusts exceeding the following MAGI limits for both 2023 and 2024 can't claim the applicable credit.	5	XXX	
		<b>Filing Status</b>	<b>Part II/III Limits</b>	<b>Part IV Limits</b>
		Single (S)	\$150,000	\$75,000
		Married filing separately (MFS)	\$150,000	\$75,000
		Head of household (HOH)	\$225,000	\$112,500
		Married filing jointly	\$300,000	\$150,000
		Qualifying surviving spouse (QSS)	\$300,000	\$150,000
		Estates and trusts	\$150,000	N/A

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936) .....	6	9999999999999
7	New clean vehicle credit from partnerships and S corporations (see instructions) .....	7	9999999999999
8	<b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y .....	8	9999999999999

**Part III Credit for Personal Use Part of New Clean Vehicles**

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936) .....	9	9999999999999
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 .....	10	9999999999999
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) .....	11	9999999999999
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit .....	12	9999999999999
13	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions .....	13	9999999999999

**Part IV Credit for Previously Owned Clean Vehicles**

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936) .....	14	9999999999999
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 .....	15	9999999999999
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) .....	16	9999999999999
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit .....	17	9999999999999
18	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions .....	18	9999999999999

**Part V Credit for Qualified Commercial Clean Vehicles**

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936) .....	19	9999999999999
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions) .....	20	9999999999999
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa .....	21	9999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8936 (2024)

**SCHEDULE A  
(Form 8936)****Clean Vehicle Credit Amount**

OMB No. 1545-2137

**2024**Attachment  
Sequence No. **69A**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
• Individuals who transferred the credit to the dealer at the time of the sale must file this schedule and Form 8936.**Part I    Vehicle Details**1a Year ..... XXXXb Make ..... XXXXXXXXXXXXc Model ..... XXXXXXXXXXXX2 Vehicle identification number (VIN) (see instructions) ..... XXXXXXXXXXXXXXXXXXXX3 Enter date vehicle was placed in service (MM/DD/YYYY) ..... XXXXXXXXXXXX

4a Did you transfer the credit to the dealer at the time of sale?

 Yes. Enter the transferred amount shown on the seller's report ..... 999999999999 No. Go to line 5.b If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c 5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions. Yes. Go to Part II. No. Go to line 6.6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions. Yes. Go to Part IV. No. Go to line 7.7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions. Yes. Go to Part V. No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.**Part II    Credit Amount for Business/Investment Use Part of New Clean Vehicle**

8a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

 Yes. Stop here. You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b. No. Go to line 8b.

8b Are you filing this form with an individual income tax return?

 Yes. Go to line 8c. No. Skip lines 8c and 8d and go to line 8e.

8c Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?

 Yes. Go to line 8d. No. If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.

8d Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.

 Yes. Stop here. You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b. No. If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle (continued)**

- 8e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

**Yes.**

**No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9 Tentative credit amount (see instructions) .....	9	999999999999
10 Business/investment use percentage (see instructions) .....	10	999999 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below .....	11	999999999999

**Part III Credit Amount for Personal Use Part of New Clean Vehicle**

- 12** Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 .....

12 999999999999

**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

**Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.

**No.** Go to line 13b.

- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?

**Yes.** Go to line 13c.

**No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.

- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.

**Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.

**No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.

- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.

**Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.

**No.** Go to line 13e.

- e** Is the sales price of the vehicle more than \$25,000?

**Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.

**No.**

- f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.

**Yes.**

**No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?

**Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.

**No.**

14 Enter the sales price of the vehicle .....	14	999999999999
15 Multiply line 14 by 30% (0.30) .....	15	999999999999
16 Maximum vehicle credit amount .....	16	\$4,000
17 Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 .....	17	999999999999

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

**18a** If making an elective payment election, enter the IRS-issued registration number for the vehicle ..... XXXXXXXXXXXXXX

**b** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.

Yes.

No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.

**c** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

Yes.

No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

**d** Is the vehicle also powered by gas or diesel? See instructions.

Yes.

No.

**e** Enter the vehicle's gross vehicle weight rating (GVWR) ..... XXXXXXXXXXXX

**19** Enter the cost or other basis of the vehicle. See instructions ..... 19 999999999999

**20** Section 179 expense deduction (see instructions) ..... 20 999999999999

**21** Subtract line 20 from line 19 ..... 21 999999999999

**22** Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No") ..... 22 999999999999

**23** Enter the incremental cost of the vehicle. See instructions ..... 23 999999999999

**24** Enter the smaller of line 22 or line 23 ..... 24 999999999999

**25** **Maximum credit.** Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more) ..... 25 999999999999

**26** Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 ..... 26 999999999999

**8938**  
Form (Rev. November 2021)

Department of the Treasury  
Internal Revenue Service

## Statement of Specified Foreign Financial Assets

Go to [www.irs.gov/Form8938](http://www.irs.gov/Form8938) for instructions and the latest information.

Attach to your tax return.

OMB No. 1545-2195

For calendar year 20 XX or tax year beginning XXXXXXXX and ending XXXXXXXX

Attachment Sequence No. 938

If you have attached additional statements, check here  Number of additional statements 9999

1 Name(s) shown on return

XX

2 Taxpayer Identification Number (TIN)

XXXXXXXXXXXX

3 Type of filer

a  Specified individual

b  Partnership

c  Corporation

d  Trust

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

a Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

b TIN XXXXXXXXXXXX

### Part I Foreign Deposit and Custodial Accounts Summary

5 Number of deposit accounts (reported in Part V) .....	▶	9999
6 Maximum value of all deposit accounts .....	\$	999999999999
7 Number of custodial accounts (reported in Part V) .....	▶	9999
8 Maximum value of all custodial accounts .....	\$	999999999999
9 Were any foreign deposit or custodial accounts closed during the tax year? .....	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

### Part II Other Foreign Assets Summary

10 Number of foreign assets (reported in Part VI) .....	▶	9999
11 Maximum value of all assets (reported in Part VI) .....	\$	999999999999
12 Were any foreign assets acquired or sold during the tax year? .....	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

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

(a) Asset Category	(b) Tax item	(c) Amount reported on form or schedule	Where reported	
			(d) Form and line	(e) Schedule and line
13 Foreign deposit and custodial accounts	a Interest	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	b Dividends	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	c Royalties	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	d Other income	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	e Gains (losses)	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	f Deductions	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	g Credits	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
14 Other foreign assets	a Interest	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	b Dividends	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	c Royalties	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	d Other income	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	e Gains (losses)	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	f Deductions	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	g Credits	\$ 999999999999	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

### Part IV Excepted Specified Foreign Financial Assets (see instructions)

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

15 Number of Forms 3520	99	16 Number of Forms 3520-A	99	17 Number of Forms 5471	99
18 Number of Forms 8621	99	19 Number of Forms 8865	99		

For Paperwork Reduction Act Notice, see the separate instructions.

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

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

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

20 Type of account	a <input checked="" type="checkbox"/> Deposit	21 Account number or other designation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	b <input checked="" type="checkbox"/> Custodial	
22 Check all that apply	a <input checked="" type="checkbox"/> Account opened during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse	b <input checked="" type="checkbox"/> Account closed during tax year d <input checked="" type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year	\$ 999999999999	
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars 999999999999	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX		
26a Name of financial institution in which account is maintained	b Global Intermediary Identification Number (GIIN) (Optional) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
28 City or town, state or province, country, and ZIP or foreign postal code	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXX		

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

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

29 Description of asset XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	30 Identifying number or other designation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.			
a Date asset acquired during tax year, if applicable	XXXXXXXXXX		
b Date asset disposed of during tax year, if applicable	XXXXXXXXXX		
c <input checked="" type="checkbox"/> Check if asset jointly owned with spouse	d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies)			
a <input checked="" type="checkbox"/> \$0 - \$50,000	b <input checked="" type="checkbox"/> \$50,001 - \$100,000	c <input checked="" type="checkbox"/> \$100,001 - \$150,000	d <input checked="" type="checkbox"/> \$150,001 - \$200,000
e If more than \$200,000, list value	\$ 999999999999		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered "Yes" to line 33, complete all that apply.			
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars 999999999999	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXX			
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
a Name of foreign entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	b GIIN (Optional) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
c Type of foreign entity (1) <input checked="" type="checkbox"/> Partnership (2) <input checked="" type="checkbox"/> Corporation (3) <input checked="" type="checkbox"/> Trust (4) <input checked="" type="checkbox"/> Estate			
d Mailing address of foreign entity. Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
e City or town, state or province, country, and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
<b>Note:</b> If this asset has more than one issuer or counterparty, attach a continuation statement with the same information for each additional issuer or counterparty. See instructions. XXXXXXXXXXXXXXXXX			
a Name of issuer or counterparty XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Check if information is for <input checked="" type="checkbox"/> Issuer <input checked="" type="checkbox"/> Counterparty			
b Type of issuer or counterparty			
(1) <input checked="" type="checkbox"/> Individual (2) <input checked="" type="checkbox"/> Partnership (3) <input checked="" type="checkbox"/> Corporation (4) <input checked="" type="checkbox"/> Trust (5) <input checked="" type="checkbox"/> Estate			
c Check if issuer or counterparty is a <input checked="" type="checkbox"/> U.S. person <input checked="" type="checkbox"/> Foreign person			
d Mailing address of issuer or counterparty. Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
e City or town, state or province, country, and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			

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

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

20 Type of account	a <input checked="" type="checkbox"/> Deposit	21 Account number or other designation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	b <input checked="" type="checkbox"/> Custodial	
22 Check all that apply	a <input checked="" type="checkbox"/> Account opened during tax year c <input checked="" type="checkbox"/> Account jointly owned with spouse	b <input checked="" type="checkbox"/> Account closed during tax year d <input checked="" type="checkbox"/> No tax item reported in Part III with respect to this asset
23 Maximum value of account during tax year .....	\$ 999999999999	
24 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
25 If you answered "Yes" to line 24, complete all that apply.		
(a) Foreign currency in which account is maintained	(b) Foreign currency exchange rate used to convert to U.S. dollars 999999999999	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXX		
26a Name of financial institution in which account is maintained XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	b GIIN (Optional) XXXXXXXXXXXXXXXXXXXXXX	
27 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
28 City or town, state or province, country and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX		

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

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

29 Description of asset XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	30 Identifying number or other designation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
31 Complete all that apply. See instructions for reporting of multiple acquisition or disposition dates.			
a Date asset acquired during tax year, if applicable .....	XXXXXXXXXX		
b Date asset disposed of during tax year, if applicable .....	XXXXXXXXXX		
c <input checked="" type="checkbox"/> Check if asset jointly owned with spouse	d <input checked="" type="checkbox"/> Check if no tax item reported in Part III with respect to this asset		
32 Maximum value of asset during tax year (check box that applies)			
a <input checked="" type="checkbox"/> \$0-\$50,000	b <input checked="" type="checkbox"/> \$50,001-\$100,000	c <input checked="" type="checkbox"/> \$100,001-\$150,000	d <input checked="" type="checkbox"/> \$150,001-\$200,000
e If more than \$200,000, list value .....	\$ 999999999999		
33 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
34 If you answered "Yes" to line 33, complete all that apply.			
(a) Foreign currency in which asset is denominated	(b) Foreign currency exchange rate used to convert to U.S. dollars 999999999999	(c) Source of exchange rate used if not from U.S. Treasury Department's Bureau of the Fiscal Service XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
XXXXXXXXXXXXXXXXXXXXXX			
35 If asset reported on line 29 is stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
a Name of foreign entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	b GIIN (Optional) XXXXXXXXXXXXXXXXXXXXXX		
c Type of foreign entity (1) <input checked="" type="checkbox"/> Partnership (2) <input checked="" type="checkbox"/> Corporation (3) <input checked="" type="checkbox"/> Trust (4) <input checked="" type="checkbox"/> Estate			
d Mailing address of foreign entity. Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
e City or town, state or province, country and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			
36 If asset reported on line 29 is not stock of a foreign entity or an interest in a foreign entity, enter the following information for the asset.			
<b>Note:</b> If this asset has more than one issuer or counterparty, attach a continuation statement with the same information for each additional issuer or counterparty. See instructions. XXXXXXXXXXXXXXXXX			
a Name of issuer or counterparty XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Check if information is for <input checked="" type="checkbox"/> Issuer <input checked="" type="checkbox"/> Counterparty			
b Type of issuer or counterparty (1) <input checked="" type="checkbox"/> Individual (2) <input checked="" type="checkbox"/> Partnership (3) <input checked="" type="checkbox"/> Corporation (4) <input checked="" type="checkbox"/> Trust (5) <input checked="" type="checkbox"/> Estate			
c Check if issuer or counterparty is a <input checked="" type="checkbox"/> U.S. person <input checked="" type="checkbox"/> Foreign person			
d Mailing address of issuer or counterparty. Number, street, and room or suite no. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
e City or town, state or province, country and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			

## Credit for Small Employer Health Insurance Premiums

2024

Attachment  
Sequence No. 65Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

- A Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.  
 Yes. Enter Marketplace Identifier (if any): XXXXXXXXXXXXXXXXXXXXXX  
 No. Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above: XXXXXXXXXXXX
- C Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2023 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.  
 Yes. Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.  
 No. Go to line 1.

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) .....	1	9999
2	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 .....	2	9999
3	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$65,000 or more, skip lines 4 through 11 and enter -0- on line 12 .....	3	999999999999
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) .....	4	999999999999
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) .....	5	999999999999
6	Enter the <b>smaller</b> of line 4 or line 5 .....	6	999999999999
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) .....	7	999999999999
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 .....	8	999999999999
9	If line 3 is \$32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 .....	9	999999999999
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions .....	10	999999999999
11	Subtract line 10 from line 4. If zero or less, enter -0- .....	11	999999999999
12	Enter the <b>smaller</b> of line 9 or line 11 .....	12	999999999999
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) .....	13	9999
14	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) .....	14	9999
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) .....	15	999999999999
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h .....	16	999999999999
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) .....	17	999999999999
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h .....	18	999999999999
19	Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions .....	19	999999999999
20	Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, Part III, line 6f .....	20	999999999999

Name

Taxpayer Identification Number  
XXXXXXXXXXXX

	Actual Hours Worked	Days-Worked Equivalency	Weeks-Worked Equivalency
1. Number of individuals considered employee for the tax year .....	9999	9999	9999
2. Enter the number of full-time equivalent employees for the tax year ..	9999	9999	9999
3. Average annual wages you paid for the tax year .....	999999999999	999999999999	999999999999
4. Premiums you paid during the tax year for employees .....	999999999999	999999999999	999999999999
5. Average premiums you would have paid for the small group market ..	999999999999	999999999999	999999999999
6. Enter the <b>smaller</b> of line 4 or line 5 .....	999999999999	999999999999	999999999999
7. Multiply line 6 by 50% (.50) .....	999999999999	999999999999	999999999999
8. Credit after reduction, if line 2 is greater than 10 .....	999999999999	999999999999	999999999999
9. Credit after reduction, if line 3 is greater than \$30,000 .....	999999999999	999999999999	999999999999
10. Enter state premium subsidies paid and state tax credits available ..	999999999999	999999999999	999999999999
11. Subtract line 10 from line 4. If zero or less, enter -0- .....	999999999999	999999999999	999999999999
12. Enter the <b>smaller</b> of line 9 or line 11 .....	999999999999	999999999999	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXXActual  
Hours WorkedDays-Worked  
EquivalencyWeeks-Worked  
Equivalency**Worksheet 2 -****Form 8941, Line 2 - Full-Time Equivalent Employees**

1. Total employee hours, days, and weeks of service .....	<u>999999</u>	<u>999999</u>	<u>999999</u>
2. Hours, days, weeks of service of a full-time employee .....	<u>99999</u>	<u>99999</u>	<u>99999</u>
3. <b>Full-time equivalent employees.</b> (Divide line 1 by line 2.  If the result is not a whole number, round to lowest whole number. If less than one, enter 1.) .....	<u>9999</u>	<u>9999</u>	<u>9999</u>

**Worksheet 3 -****Form 8941, Line 3 - Average Annual Wages**

1. Total employee wages paid .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2. Number of full-time equivalent employees. (Form 8941, line 2) .....	<u>9999</u>	<u>9999</u>	<u>9999</u>
3. <b>Average annual wages.</b> (Divide line 1 by line 2.  If the result is not a multiple of \$1,000, round down to the next lowest multiple of \$1,000.) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

**Worksheet 5 -****Form 8941, Line 8 - FTE Limitation**

1. Credit before FTE limitation. (Form 8941, Line 7) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2. Number of full-time equivalent employees. (Form 8941, line 2) .....	<u>9999</u>	<u>9999</u>	<u>9999</u>
3. Subtract 10 from line 2 .....	<u>9999</u>	<u>9999</u>	<u>9999</u>
4. Divide line 3 by 15 .....	<u>9999</u>	<u>9999</u>	<u>9999</u>
5. Multiply line 1 by line 4 .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
6. <b>Credit after FTE reduction.</b> (Subtract line 5 from line 1.) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

**Worksheet 6 -****Form 8941, Line 9 - Average Annual Wage Limitation**

1. Credit before wage limitation. (Form 8941, Line 8) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2. Credit before FTE limitation. (Form 8941, line 7) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
3. Average annual wages. (Form 8941, line 3) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
4. Subtract \$32,400 from line 3 .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
5. Divide line 4 by \$32,400 .....	<u>99999</u>	<u>99999</u>	<u>99999</u>
6. Multiply line 2 by line 5 .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
7. <b>Credit after wage reduction.</b> (Subtract line 6 from line 1.) .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

**Worksheet 7 -****Form 8941, Line 14 - FTEs Enrolled in Coverage**

1. Total enrolled employee hours, days, and weeks of service .....	<u>999999</u>	<u>999999</u>	<u>999999</u>
2. Hours, days, and weeks of service per full-time employee .....	<u>99999</u>	<u>99999</u>	<u>99999</u>
3. <b>Full-time equivalent employees.</b> (Divide line 1 by line 2.  If the result is not a whole number, round to lowest whole whole number. If result is less than one, enter 1.) .....	<u>9999</u>	<u>9999</u>	<u>9999</u>

Name \_\_\_\_\_

Taxpayer Identification Number  
XXXXXXXXXXXX

## **Worksheet 1 - Information Needed to Complete Form 8941, Lines 1 - 3**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Worksheet 4 - Information Needed to Complete Form 8941, Lines 4, 5, and 14

Enrolled Individuals Considered Employees	Employer Premiums Paid	Hours Worked	Days Worked	Weeks Worked
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
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XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
XXXXXXXXXXXXXXXXXXXXXX	999999999999	99999	99999	99999
Total amount from this page	999999999999	99999	99999	99999
Total amount from additional pages	999999999999	99999	99999	99999
Total amount from all pages	<u>999999999999</u>	<u>99999</u>	<u>99999</u>	<u>99999</u>

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXX

## Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

Go to [www.irs.gov/Form8948](http://www.irs.gov/Form8948) for instructions and the latest information.Attachment  
Sequence No. 173

Name(s) on tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Tax year of return

XXXX

Taxpayer's identifying number

XXXXXXXXXXXX

Preparer's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Preparer Tax Identification Number (PTIN)

XXXXXXXXXXXX

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

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

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

1  Taxpayer chose to file this return on paper.

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

Waiver Reference Number XXXXXXXXXXXXXXXXXXXXXX Approval Letter Date XXXXXXX

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

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

Reject code: XXXXXXXXXXXXXXXXXXXXXX Number of attempts to resolve reject: 9999999999

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

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

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

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

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

## **Sales and Other Dispositions of Capital Assets**

2024

**Department of the Treasury  
Internal Revenue Service**

**File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

Name(s) shown on return

**Social security number or taxpayer identification number**

XXXXXXXXXXXX

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

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

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

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

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 **(C)** Short-term transactions not reported to you on Form 1099-B

**2** Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).

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

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification number**

XX

XXXXXX

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

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

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

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

**(F)** Long-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) : ..... 999999999999 999999999999 999999999999 999999999999

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

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

**Social security number or taxpayer identification number**

XXXXXXXXXXXX

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or similar forms.

*from your broker. A su*

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

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

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

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

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 **(C)** Short-term transactions not reported to you on Form 1099-B

**2** Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) . . . . .

99999

99999

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

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification number**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

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

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 **(F)** Long-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) : ..... 999999999999 999999999999 999999999999 999999999999

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

**8958**Form (Rev. November 2023)  
Department of the Treasury  
Internal Revenue Service**Allocation of Tax Amounts Between  
Certain Individuals in Community Property States**

OMB No. 1545-0074

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8958](http://www.irs.gov/Form8958) for the latest information.Attachment  
Sequence No. **63**

Your first name and initial  XXXXXXXXXXXXXX	Your last name  XXXXXXXXXXXXXXXXXXXXXX	Your social security number (SSN)  XXXXXXXXXXXXXX	
Spouse's or partner's first name and initial  XXXXXXXXXXXXXX	Spouse's or partner's last name  XXXXXXXXXXXXXXXXXXXXXX	Spouse's or partner's SSN  XXXXXXXXXXXXXX	
	<b>A</b> Total Amount SSN XXXXXXXXXXXX — — — — —	<b>B</b> Allocated to Spouse or RDP SSN XXXXXXXXXXXX — — — — —	<b>C</b> Allocated to Spouse or RDP SSN XXXXXXXXXXXX — — — — —
<b>1 Wages (each employer)</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>2 Interest income (each payer)</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>3 Dividends (each payer)</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>4 State income tax refund</b>	9999999999999	9999999999999	9999999999999
<b>5 Self-employment income (see instructions)</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>6 Capital gains and losses</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>7 Pension income</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
<b>8 Rents, royalties, partnerships, estates, trusts</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999

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

Form **8958** (Rev. 11-2023)

	<b>A</b> Total Amount	<b>B</b> Allocated to Spouse or RDP	<b>C</b> Allocated to Spouse or RDP
		SSN XXXXXXXXXXXX	SSN XXXXXXXXXXXX
<b>9</b> Deductible part of self-employment tax (see instructions)			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
<b>10</b> Self-employment tax (see instructions)			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
<b>11</b> Taxes withheld			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
<b>12</b> Other items such as social security benefits, unemployment compensation, deductions, credits, etc.			
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
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XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999

Form **8958** (Rev. 11-2023)

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

OMB No. 1545-0074

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.**2024**Attachment  
Sequence No. **71**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 .....	1 99999999999999	
2 Unreported tips from Form 4137, line 6 .....	2 99999999999999	
3 Wages from Form 8919, line 6 .....	3 99999999999999	
4 Add lines 1 through 3 .....	4 99999999999999	
5 Enter the following amount for your filing status:  Married filing jointly .....	\$250,000	
Married filing separately .....	\$125,000	
Single, Head of household, or Qualifying surviving spouse .....	\$200,000	
6 Subtract line 5 from line 4. If zero or less, enter -0- .....	5 99999999999999	6 99999999999999
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II .....		7 99999999999999

**Part II Additional Medicare Tax on Self-Employment Income**

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- .....	8 99999999999999	
9 Enter the following amount for your filing status:  Married filing jointly .....	\$250,000	
Married filing separately .....	\$125,000	
Single, Head of household, or Qualifying surviving spouse .....	\$200,000	
10 Enter the amount from line 4 .....	9 99999999999999	10 99999999999999
11 Subtract line 10 from line 9. If zero or less, enter -0- .....	11 99999999999999	12 99999999999999
12 Subtract line 11 from line 8. If zero or less, enter -0- .....		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III .....		13 99999999999999

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

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions) .....	14 99999999999999	
15 Enter the following amount for your filing status:  Married filing jointly .....	\$250,000	
Married filing separately .....	\$125,000	
Single, Head of household, or Qualifying surviving spouse .....	\$200,000	
16 Subtract line 15 from line 14. If zero or less, enter -0- .....	15 99999999999999	16 99999999999999
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV .....		17 99999999999999

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V .....	18 99999999999999
---	-------------------

**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 .....	19 99999999999999	
20 Enter the amount from line 1 .....	20 99999999999999	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages .....	21 99999999999999	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages .....		
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) .....		22 99999999999999
24 <b>Total Additional Medicare Tax withholding.</b> Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions) .....		23 99999999999999
		24 99999999999999

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

Form **8959** (2024)

Form **8960****Net Investment Income Tax—  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2024**Attachment  
Sequence No. **72**Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number or EIN

XXXXXXXXXX

**Part I Investment Income**

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

1	Taxable interest (see instructions)	1	9999999999999
2	Ordinary dividends (see instructions)	2	9999999999999
3	Annuities (see instructions)	3	9999999999999
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	9999999999999
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	9999999999999
c	Combine lines 4a and 4b	4c	9999999999999
5a	Net gain or loss from disposition of property (see instructions)	5a	9999999999999
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	9999999999999
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	9999999999999
d	Combine lines 5a through 5c	5d	9999999999999
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	9999999999999
7	Other modifications to investment income (see instructions)	7	9999999999999
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	9999999999999

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	9999999999999
b	State, local, and foreign income tax (see instructions)	9b	9999999999999
c	Miscellaneous investment expenses (see instructions)	9c	9999999999999
d	Add lines 9a, 9b, and 9c	9d	9999999999999
10	Additional modifications (see instructions)	10	9999999999999
11	Total deductions and modifications. Add lines 9d and 10	11	9999999999999

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	9999999999999
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	9999999999999
14	Threshold based on filing status (see instructions)	14	9999999999999
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	9999999999999
16	Enter the smaller of line 12 or line 15	16	9999999999999
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	17	9999999999999
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)	18a	9999999999999
b	Deductions for distributions of net investment income and charitable contributions (see instructions)	18b	9999999999999
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	9999999999999
19a	Adjusted gross income (see instructions)	19a	9999999999999
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	9999999999999
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	9999999999999
20	Enter the smaller of line 18c or line 19c	20	9999999999999
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)	21	9999999999999

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

Form **8960** (2024)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Form 8960, Line 4b, Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business

Activity	Profit or loss on Sch C / Net Rental Income(Loss) on Sch E	Net Royalty Income(Loss) on Sch E	Net K-1 Nonpassive Income(Loss) on Sch E	Net K-1 Passive Income(Loss) on Sch E	Non-section 1411 Adjustment
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999	999999999999	999999999999	999999999999	
Additional adjustment				u	999999999999
Total adjustment. Enter on Form 8960, line 4b				u	999999999999

Form 8960, Line 5b, Net gain or loss from disposition of property not subject to net investment income tax

Description	Schedule D Short Term Gain(Loss)	Schedule D Long Term Gain(Loss)	Form 4797 Short Term Gain(Loss)	Form 4797 Long Term Gains (Losses)	Non-section 1411 Adjustment
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999	999999999999	999999999999	999999999999	
Adjustment for capital loss carryforward from 2023		999999999999			999999999999
Total capital gain/(loss)	999999999999		Total ordinary gain/(loss)	999999999999	
Additional adjustment				u	999999999999
Total net gain or loss from disposition of property not subject to net investment income tax				u	999999999999
Adjustment for capital loss carryover to 2025. Lesser of line 3 or 4 from worksheet below, entered as a negative number				u	999999999999
Total adjustment. Enter on Form 8960, line 5b				u	999999999999

## Adjustment for capital loss carryover to 2025

Complete this worksheet if there is a capital loss carryover to next year

- Enter the Total capital gain/(loss) excluded. If a gain, enter as a negative. If a loss, enter as a positive. .... 1.999999999999
- Enter the Total adjustment from disposition of partnership interest or S corporation stock from Net Investment Income Worksheet 3 .... 2.999999999999
- Combine lines 1 and 2. If zero or less, enter -0- .... 3.999999999999
- Enter the amount of capital loss carried over to the following year, as a positive number .... 4.999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Form 8960, Line 7, Other modifications to investment income

**Section 1411 Net Operating Loss**

NOL Origination Year	Regular Tax NOL	Regular Tax NOL Utilized	Applicable Portion of NOL	Section 1411 NOL Utilized
Calendar Year 2013	999999999999	999999999999	99999 %	999999999999
Calendar Year 2014	999999999999	999999999999	99999 %	999999999999
Calendar Year 2015	999999999999	999999999999	99999 %	999999999999
Calendar Year 2016	999999999999	999999999999	99999 %	999999999999
Calendar Year 2017	999999999999	999999999999	99999 %	999999999999
Calendar Year 2018	999999999999	999999999999	99999 %	999999999999
Calendar Year 2019	999999999999	999999999999	99999 %	999999999999
Calendar Year 2020	999999999999	999999999999	99999 %	999999999999
Calendar Year 2021	999999999999	999999999999	99999 %	999999999999
Calendar Year 2022	999999999999	999999999999	99999 %	999999999999
Calendar Year 2023	999999999999	999999999999	99999 %	999999999999

**Other Modifications to Investment Income**

Description	Adjustment/Modification
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999
Additional modification .....	u 999999999999
Total other modifications .....	u 999999999999

Deduction recovery amount from Form 8960 - Net Investment Income Worksheet 5 ..... 999999999999

Other modifications to investment income. Enter on Form 8960, line 7 ..... 999999999999

(Sum of Section 1411 NOL Utilized, Other modifications, and Deduction recovery)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Form 8960, Line 5c, Adjustment from disposition of partnership interest or S corporation stock

1. Amount of net gain from the disposition of a partnership or S corporation to which section 1411(c)(4)(A) applies ..... 1. 999999999999
2. Amount of net gain included in net investment income after application of Regulations section 1.1411-7 (But not more than line 1) ..... 2. 999999999999
3. Enter the difference between line 1 and line 2 (Enter as a negative number) ..... 3. 999999999999
4. Amount of net loss from the disposition of a partnership or S corporation to which section 1411(c)(4)(A) applies ..... 4. 999999999999
5. Amount of net loss included in net investment income after application of Regulations section 1.1411-7 (But not more than line 4) ..... 5. 999999999999
6. Enter the difference between line 4 and line 5 ..... 6. 999999999999
7. Amount of net gain attributable to payments received on an installment sale obligation that was attributable to the disposition of a partnership or S corporation in a prior year ..... 7. 999999999999
8. Amount of net gain attributable to installment sale obligations after application of Regulations section 1.1411-7 (But not more than line 7) ..... 8. 999999999999
9. Enter the difference between line 7 and line 8 (Enter as a negative number) ..... 9. 999999999999
10. Total adjustment from disposition of partnership interest or S corporation stock (Sum of lines 3, 6, and 9) ..... 10. 999999999999

This is the amount reported on Form 8960 line 5c

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Section 1411 Net Operating Loss for Net Investment Income Tax**

1. 2024 total net operating loss, including excess business loss if applicable .....
  2. Net investment income from Form 8960, line 8 minus line 11 .....
  - If line 1 and line 2 are losses, complete the Section 1411 applicable portion of net operating loss computation below.
  3. Section 1411 net nonbusiness capital losses. Enter as a positive number .....
  4. Section 1411 net nonbusiness capital gains .....
  5. Section 1411 Nonbusiness deductions .....
  6. Section 1411 Nonbusiness income other than capital gains .....
  7. Add lines 4 and 6 .....
  8. If line 5 is more than line 7, enter the difference; otherwise, enter -0- .....
  9. If line 7 is more than line 5, enter the difference;  
otherwise, enter -0- (But do not enter more than line 4) .....
  10. Section 1411 business capital losses. Enter as a positive number .....
  11. Section 1411 business capital gains .....
  12. Add lines 9 and 11 .....
  13. Subtract line 12 from line 10. If zero or less, enter -0- .....
  14. Add lines 3 and 13 .....
  15. Section 1202 exclusion. Enter as a positive number .....
  16. Section 1411 NOL deduction for losses from other years .....
  - 17. Section 1411 NOL.** Combine lines 2, 8, 14, 15 and 16, but do not enter a loss greater than the NOL on line 1  
 If the result is less than zero, enter it here .....
  - If the result is zero or more, you **do not** have a net investment income NOL
  18. Divide line 17 by line 1 and enter as a positive percentage. ....
- Section 1411 net investment income applicable portion of net operating loss

NOL Origination Year	Regular Tax NOL	Applicable Portion of NOL	Section 1411 NOL
Calendar Year 2024	999999999999	99999 %	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Form 8960, Line 7, Deduction Recoveries WorksheetYear of recovery ..... 9999

- |  |                        |
|--|------------------------|
| 1. Total amount of recovery .....  | 1. <u>999999999999</u> |
| Amount of recovery included in gross income, including the amount of the recovery that<br>would have been included in gross income but for the application of the tax benefit rule under section 111 |                        |
| 2. Enter the percentage of the deduction allocated to net investment income in the prior year .....  | 2. <u>999999</u> %     |
| 3. Enter the lesser of (a) line 1 multiplied by line 2, or (b) the total amount deducted on the prior year Form 8960<br>attributable to item recovered .....   | 3. <u>999999999999</u> |

**Calculation of recoveries when the deduction was not taken into account in computing your section 1411 NOL**

- |  |                         |
|--|-------------------------|
| 4. Multiply line 3 by .038 .....   | 4. <u>999999999999</u>  |
| 5. Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12) .....   | 5. <u>999999999999</u>  |
| 6. Add the amount on line 3 to line 5 .....  | 6. <u>999999999999</u>  |
| 7. Recalculate the NIIT for the year of the deduction by replacing the amount reported on Form 8960 line 12 with the amount<br>reported on line 6 of this worksheet. Enter your recalculated NIIT here. .... | 7. <u>999999999999</u>  |
| 8. Enter the NIIT reported for the year of the deduction .....   | 8. <u>999999999999</u>  |
| 9. Subtract line 8 from line 7 .....   | 9. <u>999999999999</u>  |
| 10. Enter the smaller of line 4 or line 9 .....  | 10. <u>999999999999</u> |
| 11. Divide line 10 by 3.8% (.038). Enter this amount on Form 8960 line 7 in the year of the recovery. ....   | 11. <u>999999999999</u> |

**Calculation of recoveries when the deduction was taken into account in computing your section 1411 NOL**

- |   |                         |
|---|-------------------------|
| 12. Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) .....          | 12. <u>999999999999</u> |
| 13. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 3 ..... | 13. <u>999999999999</u> |
| 14. Subtract line 13 from line 12. Enter this amount on Form 8960 line 7 in the year of the recovery. ....              | 14. <u>999999999999</u> |

**Premium Tax Credit (PTC)**

Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

Name shown on your return  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXYour social security number  
XXXXXXXXXXXXA. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box  X**Part I Annual and Monthly Contribution Amount**

1 Tax family size. Enter your tax family size. See instructions .....	1	99
2a Modified AGI. Enter your modified AGI. See instructions .....	2a	99999999999999
b Enter the total of your dependents' modified AGI. See instructions .....	2b	99999999999999
3 Household income. Add the amounts on lines 2a and 2b. See instructions .....	3	99999999999999
4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a <input checked="" type="checkbox"/> Alaska b <input checked="" type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	99999999999999
5 Household income as a percentage of federal poverty line (see instructions) .....	5	999 %
6 Reserved for future use .....	7	999999
7 Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions .....	8b	99999999999999
8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	99999999999999
	8b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount .....

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

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.

Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  No. Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23  No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual PTC allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
13 February	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
14 March	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
15 April	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
16 May	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
17 June	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
18 July	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
19 August	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
20 September	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
21 October	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
22 November	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
23 December	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
24 Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here .....	24	99999999999999				
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here .....	25	99999999999999				
26 Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	99999999999999				

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

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here .....	27	99999999999999
28 Repayment limitation (see instructions) .....	28	99999999999999
29 Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a	29	99999999999999

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

**Part IV Allocation of Policy Amounts**

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

**Allocation 1**

<b>30</b>	(a) Policy Number (Form 1095-A, line 2) XXXXXXXXXXXXXX	(b) SSN of other taxpayer XXXXXXXXXXXX	(c) Allocation start month XXXXXXXXXX	(d) Allocation stop month XXXXXXXXXX
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage  99999	(f) SLCSP Percentage  99999	(g) Advance Payment of the PTC Percentage  99999

**Allocation 2**

<b>31</b>	(a) Policy Number (Form 1095-A, line 2) XXXXXXXXXXXXXX	(b) SSN of other taxpayer XXXXXXXXXXXX	(c) Allocation start month XXXXXXXXXX	(d) Allocation stop month XXXXXXXXXX
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage  99999	(f) SLCSP Percentage  99999	(g) Advance Payment of the PTC Percentage  99999

**Allocation 3**

<b>32</b>	(a) Policy Number (Form 1095-A, line 2) XXXXXXXXXXXXXX	(b) SSN of other taxpayer XXXXXXXXXXXX	(c) Allocation start month XXXXXXXXXX	(d) Allocation stop month XXXXXXXXXX
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage  99999	(f) SLCSP Percentage  99999	(g) Advance Payment of the PTC Percentage  99999

**Allocation 4**

<b>33</b>	(a) Policy Number (Form 1095-A, line 2) XXXXXXXXXXXXXX	(b) SSN of other taxpayer XXXXXXXXXXXX	(c) Allocation start month XXXXXXXXXX	(d) Allocation stop month XXXXXXXXXX
	<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage  99999	(f) SLCSP Percentage  99999	(g) Advance Payment of the PTC Percentage  99999

**34** Have you completed all policy amount allocations?

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

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

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9.

To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	<b>Alternative entries for your SSN</b>	(a) Alternative family size  99	(b) Alternative monthly contribution amount  999999	(c) Alternative start month XXXXXXXXXX	(d) Alternative stop month XXXXXXXXXX
<b>36</b>	<b>Alternative entries for your spouse's SSN</b>	(a) Alternative family size  99	(b) Alternative monthly contribution amount  999999	(c) Alternative start month XXXXXXXXXX	(d) Alternative stop month XXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

	Form 1095-A Column A. Monthly premium	Allocation Percentage	Form 8962 Part 2 Column A. Total	Form 1095-A Column B. SLCSP premium	Allocation Percentage	Form 8962 Part 2 Column B. Total	Form 1095-A Column C. Monthly advance pymt	Allocation Percentage	Form 8962 Part 2 Column C. Total
January XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
February XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
March XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
April XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
May XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
June XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
July XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
August XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
September XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
October XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
November XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
December XXXXXXX	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999		999999	99999		999999	99999	
	999999	99999	999999	999999	99999	999999	999999	99999	999999
Annual Total			999999			999999			999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Taxpayer**

1. Form 8962 line 3 .....
  2. Alternative pre-marriage household income. Enter one half of line 1 .....
  3. Federal poverty line for alternative family size .....
  4. Divide line 2 by line 3, round to whole percentage .....
  5. Applicable figure from table in Form 8962 instructions .....
  6. Alternative contribution amount. Multiply line 2 times line 5, divide by 12 .....
1. 99999999999999
  2. 99999999999999
  3. 99999999999999
  4. 999
  5. 999999
  6. 999999

**Spouse**

1. Form 8962 line 3 .....
  2. Alternative pre-marriage household income. Enter one half of line 1 .....
  3. Federal poverty line for alternative family size .....
  4. Divide line 2 by line 3, round to whole percentage .....
  5. Applicable figure from table in Form 8962 instructions .....
  6. Alternative contribution amount. Multiply line 2 times line 5, divide by 12 .....
1. 99999999999999
  2. 99999999999999
  3. 99999999999999
  4. 999
  5. 999999
  6. 999999

Taxpayer	A. Premium Amount, Form 1095-A, Col A	B. SLCSP Premium, Form 1095-A, Col B	C. Alternative Contribution Amount	D. Subtract Column C from Column B	E. Alternative Prem Assistance (Smaller of A or D)
January	999999	999999	999999	999999	999999
February	999999	999999	999999	999999	999999
March	999999	999999	999999	999999	999999
April	999999	999999	999999	999999	999999
May	999999	999999	999999	999999	999999
June	999999	999999	999999	999999	999999
July	999999	999999	999999	999999	999999
August	999999	999999	999999	999999	999999
September	999999	999999	999999	999999	999999
October	999999	999999	999999	999999	999999
November	999999	999999	999999	999999	999999
December	999999	999999	999999	999999	999999

Spouse	A. Premium Amount, Form 1095-A, Col A	B. SLCSP Premium, Form 1095-A, Col B	C. Alternative Contribution Amount	D. Subtract Column C from Column B	E. Alternative Premium Assistance (Smaller of A or D)
January	999999	999999	999999	999999	999999
February	999999	999999	999999	999999	999999
March	999999	999999	999999	999999	999999
April	999999	999999	999999	999999	999999
May	999999	999999	999999	999999	999999
June	999999	999999	999999	999999	999999
July	999999	999999	999999	999999	999999
August	999999	999999	999999	999999	999999
September	999999	999999	999999	999999	999999
October	999999	999999	999999	999999	999999
November	999999	999999	999999	999999	999999
December	999999	999999	999999	999999	999999

Name of person with **self-employment** income (as shown on Form 1040 or 1040-SR)  
 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXXXX

**Description** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX **Form/Schedule** XXXX **Unit number** 999

**Note.** If you have more than one trade or business under which a qualified health insurance plan is established, complete lines 4-13 separately for each trade or business. Add the amounts on line 13 for all the trades or businesses. Then, complete lines 14-17 once for all trades and businesses.

1. Enter your specified premiums .....
  2. Enter the APTC from Form 1095-A, Part III, column C, that is attributable to the premiums on line 1 .....
  3. Subtract line 2 from 1 .....
  4. Enter your net profit\* and any other earned income from the trade or business under which the insurance plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S Corporation, skip to line 11 .....
  5. Enter the total of all net profits\* from: Schedule C, line 31; Schedule F, line 34; or Sch K-1 (1065), box 14 code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. **Do not** include any net losses shown on these schedules .....
  6. Divide line 4 by line 5 .....
  7. Multiply line 15 of Schedule 1 (Form 1040, 1040-SR, or 1040-NR) by the percentage on line 6 .....
  8. Subtract line 7 from line 4 .....
  9. Enter the amount, if any, from line 16 of Schedule 1 (Form 1040, 1040-SR or 1040-NR), attributable to the same trade or business in which the health insurance plan is established .....
  10. Subtract line 9 from line 8 .....
  11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the health insurance plan is established .....
  12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above .....
- Note.** If you are not filing Form 2555, enter -0-.
13. Subtract line 12 from line 10 or 11, whichever applies .....
  14. Enter your self-employed health insurance deduction for nonspecified premiums from Form 7206, line 14 .....
  15. Subtract line 14 from line 13 .....
  16. Enter the smaller of line 3 or line 15 .....
  17. Add lines 14 and 16 .....
  18. Is line 2 blank or -0-?
 

Yes. Skip line 19 and Worksheet X. Use the PTC Simplified Calculation Method Steps 1-3 Worksheets to figure the PTC and self-employed health insurance deduction for specified premiums.

No. Go to line 19.
  19. Subtract line 16 from line 15. Then go to Worksheet X .....

1. 999999999999
2. 999999999999
3. 999999999999
4. 999999999999
5. 999999999999
6. 999999999999
7. 999999999999
8. 999999999999
9. 999999999999
10. 999999999999
11. 999999999999
12. 999999999999
13. 999999999999
14. 999999999999
15. 999999999999
16. 999999999999
17. 999999999999

19. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Part I: Taxpayer's Modified AGI**

1. Combine the amounts from:
    - Form 1040 or 1040-SR, lines 2a, 9, and the excess, if any, of line 6a over line 6b.
    - Form 1040-NR, lines 2a and 9
    - If filing Form 8582, Form 8814, or Form 8815, see Pub. 974 Instructions for Worksheet X
  2. Enter any amounts from Form 2555, line 45 and 50 .....
  3. Add lines 1 and 2 .....
  4. Enter the total amounts from:
    - Schedule 1 (Form 1040 or 1040-SR), lines 11 through 16, 18, and 19a, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 26.
    - Schedule 1 (Form 1040-NR), lines 11 through 16, 18, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 26.
- Include IRA deduction only if you were not covered by a retirement plan at work or through self-employment.
5. Enter the amount from Worksheet W, line 14 .....
  6. Enter the amount from Worksheet W, line 16 .....
  7. Add lines 4, 5 and 6 .....
  8. Subtract line 7 from 3. Then go to Part II if you are claiming dependents on your tax return.  
If you are not claiming dependents on your tax return, skip Part II and go to Part III .....

**Part II: Dependents' Modified AGI**

9. Enter the total modified adjusted gross income (MAGI) for all your dependents. Then go to Part III .....
9. 999999999999

**Part III: Repayment Limitation**

10. Household income. Add lines 8 and 9 .....
10. 999999999999
11. Enter the smaller of Worksheet W, line 19 or \$750 (\$375 if your filing status is single) .....
11. 999999999999
12. Subtract line 11 from line 10. If zero or less, enter -0 .....
12. 999999999999
- 13a. Enter the number of qualifying individuals in your tax family (including yourself) .....
- 13a. 99
- 13b. Enter the Federal poverty amount as determined by the family size on line 13a and Federal poverty Table 1-1, 1-2, or 1-3 for your state of residence during 2024 in the Form 8962 instructions .....
- 13b. 999999999999
14. Divide line 12 by line 13b. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399
  - If the result is less than 200, enter \$750 (\$375 if your filing status is single) on line 21. Skip lines 15-20.
  - If the result is 200 or more, go to line 15.
14. 999 %
15. Enter the smaller of Worksheet W, line 19 or \$1,900 (\$950 if your filing status is single) .....
15. 999999999999
16. Subtract line 15 from line 10. If zero or less, enter -0 .....
16. 999999999999
17. Divide line 16 by line 13b. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399
  - If the result is less than 300, enter \$1,900 (\$950 if your filing status is single) on line 21. Skip lines 18-20.
  - If the result is 300 or more, go to line 18.
17. 999 %
18. Enter the smaller of Worksheet W, line 19 or \$3,150 (\$1,575 if your filing status is single) .....
18. 999999999999
19. Subtract line 18 from line 10. If zero or less, enter -0 .....
19. 999999999999
20. Divide line 19 by line 13b. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399
  - If the result is less than 400, enter \$3,150 (\$1,575 if your filing status is single) on line 21.
  - If the result is 400 or more, enter the amount from Worksheet W, line 2, on line 21.
20. 999 %
21. Enter the amount you were instructed to enter here by line 14, 17, or 20. Also enter this amount on line 28 of the Form 8962 you attach to your tax return if you are required to complete that line and you do not complete Worksheet Y/Z. Do not enter an amount from Table 5 in the Form 8962 instructions .....
21. 999999999999

**Part IV: Maximum Self-Employed Health Insurance Deduction**

22. Add lines 6 and line 21 .....
22. 999999999999
23. Enter the amount from Worksheet W, line 1 .....
23. 999999999999
24. Enter the smaller of line 22 or line 23 .....
24. 999999999999
25. Enter the amount from Worksheet W, line 15 .....
25. 999999999999
26. Enter the smaller of line 24 or 25 .....
26. 999999999999
27. Add lines 5 and 26. Then, use the PTC Simplified Calculation Method Steps 1-3 Worksheets to figure the PTC and the self-employed health insurance deduction for specified premiums .....
27. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Step 1 Worksheet**

1. AGI figured without deductions marked below, and including nontaxable social security benefits ..... 1. 999999999999  
 PAL and both lines 1d and 4 of Form 8582 are losses  Student loan interest deduction  
 IRA deduction, if covered by a retirement plan  
 Exclusion of interest from series EE and I U.S. savings bonds issued after 1989
2. Form 8962 Modified Adjusted Gross Income  
 2a. Tax exempt interest ..... 2a. 999999999999  
 2b. Form 2555, lines 45 and 50 ..... 2b. 999999999999  
 2c. Form 8814 applicable income ..... 2c. 999999999999  
 Total Form 8962 MAGI adjustments. Add lines 2a through 2c ..... 2. 999999999999  
 3. Dependents' MAGI ..... 3. 999999999999  
 4. Form 8962 household income. Sum lines 1-3 ..... 4. 999999999999  
 Continue to Step 2

**Step 2 Worksheet**

5. Form 8962 Federal Poverty Line ..... 5. 999999999999  
 6. Household income as a percentage of Federal Poverty Line ..... 6. 999 %  
 7. Applicable figure from the Form 8962 instructions ..... 7. 999999  
 8. Annual contribution for health care ..... 8. 999999999999 9. Monthly contribution for health care ..... 9. 999999999999

	A. Premium Amount	B. SLCSP Premium	C. Monthly Contribution Amt.	D. Max. Assistance (Subtract C from B)	E. Credit Allowed (Smaller of A or D)
January	9999999999	9999999999	9999999999	9999999999	9999999999
February	9999999999	9999999999	9999999999	9999999999	9999999999
March	9999999999	9999999999	9999999999	9999999999	9999999999
April	9999999999	9999999999	9999999999	9999999999	9999999999
May	9999999999	9999999999	9999999999	9999999999	9999999999
June	9999999999	9999999999	9999999999	9999999999	9999999999
July	9999999999	9999999999	9999999999	9999999999	9999999999
August	9999999999	9999999999	9999999999	9999999999	9999999999
September	9999999999	9999999999	9999999999	9999999999	9999999999
October	9999999999	9999999999	9999999999	9999999999	9999999999
November	9999999999	9999999999	9999999999	9999999999	9999999999
December	9999999999	9999999999	9999999999	9999999999	9999999999

10. Total Premium Tax Credit. Enter the sum of Column E. ..... 10. 999999999999  
 Continue to Step 3

**Step 3 Worksheet**

11. Enter the amount from Worksheet W, line 1 ..... 11. 999999999999  
 12. Enter the total PTC from line 10 ..... 12. 999999999999  
 13. Enter the total of the Column E amounts for the months you paid specified premiums ..... 13. 999999999999  
 14. Subtract line 13 from line 11 ..... 14. 999999999999  
 15. Enter the amount from Worksheet X, line 26. If you did not complete Worksheet X, enter the amount from Worksheet W, line 16. ..... 15. 999999999999  
 16. Enter the smaller of line 14 or line 15 ..... 16. 999999999999  
 17. Enter the amount from Worksheet W, line 14 ..... 17. 999999999999  
 18. Add lines 16 and 17. Enter this amount on line 17 of Schedule 1 (Form 1040, 1040-SR, or 1040-NR) if no further deductions apply  
 Use this amount as the self-employed health insurance deduction when calculating MAGI for further deductions.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. If completing Worksheet Y, enter the amount from Worksheet X, line 10. Otherwise, if completing Worksheet Z, enter the amount from Worksheet Y or Z, line 3, as applicable .....

2. Enter the deduction or exclusion .....

- Passive activity losses from rental real estate activities and both lines 1d and 4 of Form 8582 are losses
- IRA deduction, if covered by a retirement plan
- Exclusion of interest from series EE and I U.S. savings bonds issued after 1989
- Student loan interest deduction

3. Revised household income. Subtract line 2 from line 1 .....

4. Enter the smaller of Worksheet W, line 19 or \$750 (\$375 if your filing status is single) .....

5. Subtract line 4 from 3. If zero or less, enter -0- .....

6. Enter the amount from Worksheet X, line 13b .....

7. Divide line 5 by line 6. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399

- If the result is less than 200, enter \$750 (\$375 if your filing status is single) on line 14. Skip lines 8-13.
- If the result is 200 or more, go to line 8.

8. Enter the smaller of Worksheet W, line 19 or \$1,900 (\$950 if your filing status is single) .....

9. Subtract line 8 from line 3. If zero or less, enter -0- .....

10. Divide line 9 by line 6. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399

- If the result is less than 300, enter \$1,900 (\$950 if your filing status is single) on line 14. Skip lines 11-13.
- If the result is 300 or more, go to line 11.

11. Enter the smaller of Worksheet W, line 19 or \$3,150 (\$1,575 if your filing status is single) .....

12. Subtract line 11 from line 3. If zero or less, enter -0- .....

13. Divide line 12 by line 6. Do not round the result. Instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for .9984, enter the result as 99; for 1.8565, enter the result as 185; for 3.997, enter the result as 399

- If the result is less than 400, enter \$3,150 (\$1,575 if your filing status is single) on line 14.
- If the result is 400 or more, enter the amount from Worksheet W, line 2, on line 14.

14. Enter the amount you were instructed to enter here by line 7, 10, or 13. Also enter this amount on line 28 of the Form 8962 you attach to your tax return if you are required to complete that line. Do not enter an amount from Table 5 in the Form 8962 instructions

15. Enter the amount from Worksheet X, line 6 .....

16. Add lines 14 and 15 .....

17. Enter the amount from Worksheet X, line 23 .....

18. Enter the smaller of line 16 or 17 .....

19. Enter the amount from Worksheet X, line 25 .....

20. Enter the smaller of line 18 or line 19 .....

21. Enter the amount from Worksheet X, line 5 .....

22. Add lines 20 and 21 .....

1. 999999999999  
2. 999999999999

3. 999999999999  
4. 999999999999  
5. 999999999999  
6. 999999999999

7. 999 %

8. 999999999999  
9. 999999999999

10. 999 %

11. 999999999999  
12. 999999999999

13. 999 %

14. 999999999999  
15. 999999999999

16. 999999999999

17. 999999999999

18. 999999999999

19. 999999999999

20. 999999999999

21. 999999999999

22. 999999999999

Next, repeat the PTC Simplified Calculation Method - Step 1-3 Worksheets. In Step 1, use the amount on line 22, above, as your self-employed health insurance deduction. Use the amount on line 2, above, in any step that requires you to figure AGI, modified AGI, and household income.

If the amount on line 2 is the only deduction/exclusion you are claiming, do the following.

- Use PTC Simplified Calculation Method Step 1-3 Worksheets, line 18 as the self-employed health insurance deduction on line 17 of Schedule 1 (Form 1040, 1040-SR, or 1040-NR)
- Figure the final PTC using Form 8962

If you are claiming another deduction/exclusion listed on line 2, do the following.

- Figure the other deduction/exclusion using the appropriate form or worksheet. Use the self-employed health insurance deduction calculated on the PTC Simplified Calculation Method Step 3 Worksheet to figure modified AGI for the other deduction/exclusion.
- Then complete Worksheet Z for the other deduction/exclusion.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Employer's Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Enter the amount from Form 8962, line 3 .....
2. Multiply line 1 by .0839 .....
3. Enter the number of months you were provided the QSEHRA in 2024 .....
4. Divide line 2 by 12.0 .....
5. If you enrolled in a qualified health plan, enter the monthly premium you would pay for self-only coverage under the second lowest cost silver plan (SLCSP) offered by the Marketplace where you enrolled in coverage. If you did not enroll in a qualified health plan, enter the monthly premium that the oldest member of your coverage family who is enrolled in a qualified health plan would pay for self-only coverage under the SLCSP offered by the Marketplace where that family member enrolled. See Applicable SLCSP premium tools in Pub 974, to learn how to retrieve the applicable SLCSP premium .....
6. Enter the self-only coverage permitted benefit from the written notice provided by your employer. If you were provided the QSEHRA for less than 12 months in 2024, see Part-year coverage in Pub 974, for what amount to enter on line 6 .....
7. Divide line 6 by line 3 .....
8. Subtract line 7 from line 5 .....
9. Compare lines 4 and 8
  - a. If line 4 is less than line 8, the QSEHRA is not considered affordable. Stop here. Complete Worksheet Q.
  - b. If line 4 is greater than or equal to line 8, the QSEHRA is considered affordable. Skip Worksheet Q. Stop here and do not file Form 8962 if you were provided a QSEHRA for every month you were covered by a qualified health plan and no APTC was paid for you or another individual in your tax family. Otherwise, write "QSEHRA" in the top margin of Form 8962. If you are completing Form 8962, lines 12 - 23, stop here and enter -0- on lines 12(e) - 23(e) for each month you were provided the QSEHRA. If you are completing Form 8962, line 11 and you were provided the QSEHRA for all of 2024, stop here and enter -0- on line 11(e). If you were not provided the QSEHRA for all of 2024, complete lines 10 - 13 below.
10. Enter the smaller of Form 8962, line 11(a) or 11(d) .....
11. Divide line 10 by 12.0 .....
12. Multiply line 11 by line 3 .....
13. Subtract line 12 from line 10. Enter the result here and on Form 8962, line 11(e). ....

1. 9999999999992. 9999999999993. 9999999999994. 9999999999995. 9999999999996. 9999999999997. 9999999999998. 99999999999910. 99999999999911. 99999999999912. 99999999999913. 999999999999

\* If your second lowest cost silver plan (SLCSP) premiums were not the same for all months of 2024 or you changed employers during 2024, see special instructions for Worksheet N in Publication 974.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Before you begin:**

See Worksheet N to determine whether the QSEHRA is considered affordable coverage for any month. If the QSEHRA is considered affordable coverage for some months but not others, see the instructions for column B in Publication 974, for the amount you enter in column B for the affordable months.

If the monthly permitted benefit was the same for each month you were provided the QSEHRA and the QSEHRA was not considered affordable for all months, go to Part I. If the monthly permitted benefit was not the same for each month you were provided the QSEHRA or the QSEHRA was considered affordable for some but not all months it was provided, go to Part III. Skip Parts I and II.

**Caution:** If you received a self-only permitted benefit for part of the year and a family permitted benefit for another part of the year, you must complete Part III even though the amount reported on your Form W-2 reflects this change.

**Part I: Monthly Permitted Benefit**

1. Enter the amount from Form W-2, box 12, code FF .....
  2. Enter the number of months you were provided the QSEHRA in 2024 .....
  3. Divide line 1 by line 2. Then, do one of the following .....
- a. If you are completing Form 8962, line 11, go to Part II below.
  - b. If you are completing Form 8962, lines 12 - 23, go to Part III below. Skip Part II.

**Part II: Annual Calculation**

4. Enter the smaller of Form 8962, line 11(a) or 11(d) .....
5. Divide line 4 by 12.0 .....
6. Enter the smaller of line 3 or line 5 .....
7. Multiply line 6 by line 2 .....
8. Subtract line 7 from line 4. Enter the result here and on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962. Skip Part III below .....

**Note:** If the result is -0- and the amount you will enter on line 11(f) is also -0-, stop here. Do not file Form 8962.

**Part III: Monthly Calculation**

Month	A. Tentative monthly premium tax credit (see instructions)	B. Monthly permitted benefit (see instructions)	C. Subtract col. B from col. A. If less than zero, enter -0-
9. January	999999999999	999999999999	999999999999
10. February	999999999999	999999999999	999999999999
11. March	999999999999	999999999999	999999999999
12. April	999999999999	999999999999	999999999999
13. May	999999999999	999999999999	999999999999
14. June	999999999999	999999999999	999999999999
15. July	999999999999	999999999999	999999999999
16. August	999999999999	999999999999	999999999999
17. September	999999999999	999999999999	999999999999
18. October	999999999999	999999999999	999999999999
19. November	999999999999	999999999999	999999999999
20. December	999999999999	999999999999	999999999999

21. If you are completing Form 8962, lines 12 - 23, stop here and enter the amounts from column C in column (e) for the months you completed column A. Write "QSEHRA" in the top margin of Form 8962.

**Note:** If all entries in columns (e) and (f) are -0- or blank, do not file Form 8962.

22. If you are completing Form 8962, line 11, add the amounts in column C above and enter the result here. If line 22 is -0- and no APTC was paid for you or another individual in your tax family, stop here and do not file Form 8962. Otherwise, do one of the following .....
- a. If you were provided the QSEHRA for all of 2024, stop here and also enter the result on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962.
  - b. If you were not provided the QSEHRA for all of 2024, complete lines 23 - 27 below to figure the amount to enter on Form 8962, line 11(e).
23. Enter the smaller of Form 8962, line 11(a) or 11(d) .....
  24. Divide line 23 by 12.0 .....
  25. Multiply line 24 by the number of months you were provided the QSEHRA in 2024 .....
  26. Subtract line 25 from line 23 .....
  27. Add lines 22 and 26. Enter the result here and on Form 8962, line 11(e). Write "QSEHRA" in the top margin of Form 8962. ....

**8990**

Form

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

Taxpayer name(s) shown on tax return

**Limitation on Business Interest Expense  
Under Section 163(j)**

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

OMB No. 1545-0123

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Identification number XXXXXXXXXXXX
<b>A</b> If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter: Name of foreign entity <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> Employer identification number, if any <u>XXXXXXXXXXXX</u> Reference ID number <u>XXXXXXXXXXXXXXXXXXXXXX</u>		
<b>B</b> Is the foreign entity a CFC group member? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>C</b> Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>D</b> Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Computation of Allowable Business Interest Expense**

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

**Section I — Business Interest Expense**

1 Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation .....	1	9999999999999	5	9999999999999
2 Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) .....	2	9999999999999		
3 Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) .....	3	9999999999999		
4 Floor plan financing interest expense. See instructions .....	4	9999999999999		
<b>5 Total business interest expense.</b> Add lines 1 through 4 .....	<b>5</b>	<b>9999999999999</b>		

**Section II — Adjusted Taxable Income**

<b>Tentative Taxable Income</b>				
<b>Additions</b> (adjustments to be made if amounts are taken into account on line 6)				
6 Tentative Taxable income. See instructions .....	6	9999999999999	16	9999999999999
7 Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions .....	7	9999999999999		
8 Any business interest expense not from a pass-through entity. See instructions .....	8	9999999999999		
9 Amount of any net operating loss deduction under section 172 .....	9	9999999999999		
10 Amount of any qualified business income deduction allowed under section 199A .....	10	9999999999999		
11 Reserved for future use .....	11			
12 Amount of any loss or deduction items from a pass-through entity. See instructions .....	12	9999999999999		
13 Other additions. See instructions .....	13	9999999999999		
14 Total current year partner's excess taxable income (Schedule A, line 44, column (f)) .....	14	9999999999999		
15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) .....	15	9999999999999		
<b>16 Total.</b> Add lines 7 through 15 .....	<b>16</b>	<b>9999999999999</b>		

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17 Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions .....	17	(9999999999999 )	21	(9999999999999 )
18 Any business interest income not from a pass-through entity. See instructions .....	18	(9999999999999 )		
19 Amount of any income or gain items from a pass-through entity. See instructions .....	19	(9999999999999 )		
20 Other reductions. See instructions .....	20	(9999999999999 )		
<b>21 Total.</b> Combine lines 17 through 20 .....	<b>21</b>	<b>(9999999999999 )</b>		
<b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions .....	<b>22</b>	<b>9999999999999</b>		

For Paperwork Reduction Act Notice, see the instructions.

Form **8990** (Rev. 12-2022)

**Section III — Business Interest Income**

23 Current year business interest income. See instructions .....	23	999999999999		
24 Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) .....	24	999999999999		
<b>25 Total.</b> Add lines 23 and 24 .....	<b>25</b>	<b>999999999999</b>		

**Section IV—163(j) Limitation Calculations****Limitation on Business Interest Expense**

26 Multiply adjusted taxable income from line 22 by the applicable percentage. See instructions .....	26	999999999999		
27 Business interest income (line 25) .....	27	999999999999		
28 Floor plan financing interest expense (line 4) .....	28	999999999999		
<b>29 Total.</b> Add lines 26, 27, and 28 .....	<b>29</b>	<b>999999999999</b>		

**Allowable Business Interest Expense**

30 Total current year business interest expense deduction. See instructions .....	30	XXXXXXXXXXXX	30	999999999999
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**Carryforward**

31 Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.) .....	31	999999999999
--	----	--------------

**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

32 Excess business interest expense. Enter amount from line 31 .....	32	
--	----	--

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

33 Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	33	
34 Subtract line 33 from line 26. (If zero or less, enter -0-.) .....	34	
35 Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	35	
<b>36 Excess Taxable Income.</b> Multiply line 35 by line 22 .....	36	

**Excess Business Interest Income**

37 Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	37	
---	----	--

**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

38 Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	38	
39 Subtract line 38 from line 26. (If zero or less, enter -0-.) .....	39	
40 Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	40	
<b>41 Excess Taxable Income.</b> Multiply line 40 by line 22 .....	41	

**Excess Business Interest Income**

42 Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	42	
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**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess bus. interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
44	Total .....				999999999999	999999999999	999999999999	

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
46	Total .....		999999999999	999999999999

Form  
**8990**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

Taxpayer name(s) shown on tax return

XXXXXXXXXXXXXX

**Limitation on Business Interest Expense  
Under Section 163(j)**

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

OMB No. 1545-0123

XX		Identification number XXXXXXXXXXXX
<b>A</b> If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:		
Name of foreign entity <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		
Employer identification number, if any <u>XXXXXXXXXXXX</u>		
Reference ID number <u>XXXXXXXXXXXXXXXXXXXX</u>		
<b>B</b> Is the foreign entity a CFC group member? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>C</b> Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>D</b> Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Computation of Allowable Business Interest Expense**

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

**Section I — Business Interest Expense**

1 Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation .....	1 999999999999		5 999999999999
2 Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) .....	2 999999999999		
3 Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) .....	3 999999999999		
4 Floor plan financing interest expense. See instructions .....	4 999999999999		
<b>5 Total business interest expense.</b> Add lines 1 through 4 .....			

**Section II — Adjusted Taxable Income****Tentative Taxable Income**

<b>6 Tentative Taxable income.</b> See instructions .....	6 999999999999
---	----------------

**Additions** (adjustments to be made if amounts are taken into account on line 6)

7 Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions .....	7 999999999999		16 999999999999
8 Any business interest expense not from a pass-through entity. See instructions .....	8 999999999999		
9 Amount of any net operating loss deduction under section 172 .....	9 999999999999		
10 Amount of any qualified business income deduction allowed under section 199A .....	10 999999999999		
11 Reserved for future use .....	11		
12 Amount of any loss or deduction items from a pass-through entity. See instructions .....	12 999999999999		
13 Other additions. See instructions .....	13 999999999999		
14 Total current year partner's excess taxable income (Schedule A, line 44, column (f)) .....	14 999999999999		
15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) .....	15 999999999999		
<b>16 Total.</b> Add lines 7 through 15 .....			

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17 Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions .....	17 (999999999999 )		21 (999999999999 )
18 Any business interest income not from a pass-through entity. See instructions .....	18 (999999999999 )		
19 Amount of any income or gain items from a pass-through entity. See instructions .....	19 (999999999999 )		
20 Other reductions. See instructions .....	20 (999999999999 )		
<b>21 Total.</b> Combine lines 17 through 20 .....	X		
<b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions .....		22	999999999999

For Paperwork Reduction Act Notice, see the instructions.

Form **8990** (Rev. 12-2022)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXX

XX

**Section III — Business Interest Income**

23 Current year business interest income. See instructions .....	23	999999999999		
24 Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) .....	24	999999999999		
<b>25 Total.</b> Add lines 23 and 24 .....	<b>25</b>	<b>999999999999</b>		

**Section IV—163(j) Limitation Calculations****Limitation on Business Interest Expense**

26 Multiply adjusted taxable income from line 22 by the applicable percentage. See instructions .....	26	999999999999		
27 Business interest income (line 25) .....	27	999999999999		
28 Floor plan financing interest expense (line 4) .....	28	999999999999		
<b>29 Total.</b> Add lines 26, 27, and 28 .....	<b>29</b>	<b>999999999999</b>		

**Allowable Business Interest Expense**

30 Total current year business interest expense deduction. See instructions .....	30	999999999999
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**Carryforward**

31 Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.) .....	31	999999999999
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

32 Excess business interest expense. Enter amount from line 31 .....	32	
--	----	--

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

33 Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	33	
34 Subtract line 33 from line 26. (If zero or less, enter -0-.) .....	34	
35 Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	35	
<b>36 Excess Taxable Income.</b> Multiply line 35 by line 22 .....	<b>36</b>	

**Excess Business Interest Income**

37 Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	37	
---	----	--

**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

38 Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	38	
39 Subtract line 38 from line 26. (If zero or less, enter -0-.) .....	39	
40 Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	40	
<b>41 Excess Taxable Income.</b> Multiply line 40 by line 22 .....	<b>41</b>	

**Excess Business Interest Income**

42 Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	42	
---	----	--

**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess bus. interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
	XXXXXXX	XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
44	Total .....				999999999999	999999999999	999999999999	

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

	(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999	999999999999
46	Total .....		999999999999	999999999999

**U.S. Shareholder Calculation of Global Intangible  
Low-Taxed Income (GILTI)**Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

Name of person filing this return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

A Identifying number

XXXXXXXXXXXX

Name of U.S. shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

B Identifying number

XXXXXXXXXXXX

**Part I Net Controlled Foreign Corporation (CFC) Tested Income****1 Sum of Pro Rata Share of Net Tested Income**

If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e).

u .....	<b>1</b>	999999999999
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If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.

**2 Sum of Pro Rata Share of Net Tested Loss**

If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f).

u .....	<b>2</b>	(999999999999)
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If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.

**3 Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here .....**

u .....	<b>3</b>	999999999999
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**Part II Calculation of Global Intangible Low-Taxed Income (GILTI)****1 Net CFC Tested Income. Enter amount from Part I, line 3 .....**

u .....	<b>1</b>	999999999999
---------	----------	--------------

**2 Deemed Tangible Income Return (DTIR)**

If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10).

u .....	<b>2</b>	999999999999
---------	----------	--------------

If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.

**3a Sum of Pro Rata Share of Tested Interest Expense**

If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j).

u .....	<b>3a</b>	999999999999
---------	-----------	--------------

If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.

**b Sum of Pro Rata Share of Tested Interest Income**

If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i).

u .....	<b>3b</b>	999999999999
---------	-----------	--------------

If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.

**c Specified Interest Expense**

If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-.

u .....	<b>3c</b>	999999999999
---------	-----------	--------------

If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder.

**4 Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0- .....**

u .....	<b>4</b>	999999999999
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**5 GILTI. Subtract line 4 from line 1. If zero or less, enter -0- .....**

u .....	<b>5</b>	999999999999
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For Paperwork Reduction Act Notice, see separate instructions.

Form **8992** (Rev. 12-2022)

Go to [www.irs.gov/Form 8992](http://www.irs.gov/Form_8992) for instructions and the latest information.

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Totals on line 1 should include the totals from any continuation sheets.

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For Paperwork Reduction Act Notice, see Instructions for Form 8992

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Schedule A (Form 8992) (Rev. 12-2022)

**Schedule A – Continuation Sheet.** Use only if you need additional space.

Name of person filing this form XXXXXXXXXXXXXXXXXXXXXXXXXXXX				A Identifying number XXXXXXXXXXXX							
Name of U.S. shareholder XXXXXXXXXXXXXXXXXXXXXXXXXXXX				B Identifying number XXXXXXXXXXXX							
<b>Calculations for Net Tested Income</b> (see instructions)											
(a) Name of CFC	(b) EIN or Reference ID	(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
XXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999
1. Totals (see instructions) .....		999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999	999999999	999999999999

Totals of columns (c) through (l) should be included on line 1 **Totals** on page 1.

**Schedule A – Continuation Sheet.** Use only if you need additional space.

Name of person filing this form XXXXXXXXXXXXXXXXXXXXXXXXXXXX	A Identifying number XXXXXXXXXXXX
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Name of U.S. shareholder XXXXXXXXXXXXXXXXXXXXXXXXXXXX	B Identifying number XXXXXXXXXXXX
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(a) Name of CFC	(b) EIN or Reference ID	Calculations for Net Tested Income (see instructions)								GILTI Allocated to Tested Income CFCs (see instructions)	
		(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Col. (d), Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999
1. Totals (see instructions) .....		999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	(999999999)	999999999	999999999

Totals of columns (c) through (l) should be included on line 1 *Totals* on page 1.

Schedule A (Form 8992) (Rev. 12-2022)

**Employer Credit for Paid Family and Medical Leave**

**u** Attach to your tax return.  
**u** Go to [www.irs.gov/Form8994](http://www.irs.gov/Form8994) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.

 **Yes.** **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.

 **Yes.** **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.

 **Yes.** **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with "non-interference" language? See instructions.

 **Yes.** **No.** Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1	Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages .....	1	999999999999
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions) .....	2	999999999999
3	Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j .....	3	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form **8994** (Rev. 1-2021)

**Qualified Business Income Deduction  
Simplified Computation****2024**Attach to your tax return.  
Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number  
XXXXXXXXXXXX

**Note:** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999
ii	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999
iii	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999
iv	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999
v	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999999
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) .....	2 999999999999	5 999999999999
3	Qualified business net (loss) carryforward from the prior year .....	3 (999999999999 )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- .....	4 999999999999	
5	Qualified business income component. Multiply line 4 by 20% (0.20) .....		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) .....	6 999999999999	9 999999999999
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year .....	7 (999999999999 )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- .....	8 999999999999	
9	REIT and PTP component. Multiply line 8 by 20% (0.20) .....	9 999999999999	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 .....	10 999999999999	14 999999999999
11	Taxable income before qualified business income deduction (see instructions) .....	11 999999999999	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....	12 999999999999	
13	Subtract line 12 from line 11. If zero or less, enter -0- .....	13 999999999999	
14	Income limitation. Multiply line 13 by 20% (0.20) .....	14 999999999999	15 999999999999
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) .....	15 999999999999	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- .....	16 (999999999999 )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- .....	17 (999999999999 )	

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

Form **8995** (2024)

**Qualified Business Income Deduction****2024**Attachment  
Sequence No. **55A**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number

XXXXXXXXXXXX

**Note:** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

**Part I Trade, Business, or Aggregation Information**

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	XXXXXXXXXXXX	<input checked="" type="checkbox"/>

**Part II Determine Your Adjusted Qualified Business Income**

- 2 Qualified business income from the trade, business, or aggregation. See instructions .....
- 3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13 .....
- 4 Allocable share of W-2 wages from the trade, business, or aggregation .....
- 5 Multiply line 4 by 50% (0.50) .....
- 6 Multiply line 4 by 25% (0.25) .....
- 7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property .....
- 8 Multiply line 7 by 2.5% (0.025) .....
- 9 Add lines 6 and 8 .....
- 10 Enter the greater of line 5 or line 9 .....
- 11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10 .....
- 12 Phased-in reduction. Enter the amount from line 26, if any .....
- 13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12 .....
- 14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions .....
- 15 Qualified business income component. Subtract line 14 from line 13 .....
- 16 Total qualified business income component. Add all amounts reported on line 15 .....

	A	B	C
2	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999
5	999999999999	999999999999	999999999999
6	999999999999	999999999999	999999999999
7	999999999999	999999999999	999999999999
8	999999999999	999999999999	999999999999
9	999999999999	999999999999	999999999999
10	999999999999	999999999999	999999999999
11	999999999999	999999999999	999999999999
12	999999999999	999999999999	999999999999
13	999999999999	999999999999	999999999999
14	999999999999	999999999999	999999999999
15	999999999999	999999999999	999999999999
16	999999999999		

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

Form 8995-A (2024)

**Part III Phased-in Reduction**

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3 .....	17 999999999999	999999999999	999999999999
18	Enter the amounts from line 10 .....	18 999999999999	999999999999	999999999999
19	Subtract line 18 from line 17 .....	19 999999999999	999999999999	999999999999
20	Taxable income before qualified business income deduction .....	20 999999999999		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly) .....	21 999999999999		
22	Subtract line 21 from line 20 .....	22 999999999999		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....	23 999999999999		
24	Phase-in percentage. Divide line 22 by line 23 .....	24 99999999 %		
25	Total phase-in reduction. Multiply line 19 by line 24 .....	25 999999999999	999999999999	999999999999
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business .....	26 999999999999	999999999999	999999999999

**Part IV Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16 .....	27 999999999999		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions .....	28 999999999999		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years .....	29 (999999999999)		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0- .....	30 999999999999		
31	REIT and PTP component. Multiply line 30 by 20% (0.20) .....	31 999999999999		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 .....		32 999999999999	
33	Taxable income before qualified business income deduction .....	33 999999999999		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) .....	34 999999999999		
35	Subtract line 34 from line 33. If zero or less, enter -0- .....		35 999999999999	
36	Income limitation. Multiply line 35 by 20% (0.20) .....		36 999999999999	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 .....		37 999999999999	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37 .....		38 999999999999	
39	Total qualified business income deduction. Add lines 37 and 38 .....		39 999999999999	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0- .....		40 (999999999999)	

**SCHEDULE A**  
**(Form 8995-A)**

Department of the Treasury  
Internal Revenue Service

**Specified Service Trades or Businesses**

OMB No. 1545-2294

**2024**

Attachment  
Sequence No. **55B**

Attach to Form 8995-A.  
Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number

XXXXXXXXXXXX

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly). If your taxable income isn't more than \$191,950 (\$383,900 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$241,950 (\$483,900 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

**Part I Other Than Publicly Traded Partnerships (PTP)**

See instructions before completing Parts I and II.

- 1a Trade or business name .....
- b Taxpayer identification number .....
- 2 Qualified business income or (loss) from the trade or business .....
- 3 Allocable share of W-2 wages from the trade or business .....
- 4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property .....
- 5 Taxable income before qualified business income deduction .....
- 6 Threshold. Enter \$191,950 (\$383,900 if married filing jointly) .....
- 7 Subtract line 6 from line 5 .....
- 8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....
- 9 Divide line 7 by line 8 .....
- 10 Applicable percentage. Subtract line 9 from 100% .....
- 11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate .....
- 12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate .....
- 13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate .....

	A	B	C
1a	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
1b	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
2	999999999999	999999999999	999999999999
3	999999999999	999999999999	999999999999
4	999999999999	999999999999	999999999999
5	999999999999		
6	999999999999		
7	999999999999		
8	999999999999		
9	999999999		
10	99999999 %		
11	999999999999	999999999999	999999999999
12	999999999999	999999999999	999999999999
13	999999999999	999999999999	999999999999

**Part II Publicly Traded Partnership**

- 14 Trade or business name .....
- 15 Taxpayer identification number .....
- 16 Qualified PTP income or (loss) .....
- 17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16 .....
- 18 Taxable income before qualified business income deduction .....
- 19 Threshold. Enter \$191,950 (\$383,900 if married filing jointly) .....
- 20 Subtract line 19 from line 18 .....
- 21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .....
- 22 Divide line 20 by line 21 .....
- 23 Applicable percentage. Subtract line 22 from 100% .....
- 24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28 .....

	A	B	C
14	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
15	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
16	999999999999	999999999999	999999999999
17	999999999999		
18	999999999999		
19	999999999999		
20	999999999999		
21	999999999999		
22	999999999		
23	999999999 %		
24	999999999999		

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

Schedule A (Form 8995-A) 2024

**SCHEDULE B**  
**(Form 8995-A)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Aggregation of Business Operations**

OMB No. 1545-2294

Attach to Form 8995-A.  
Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.Attachment  
Sequence No. **55C**

Name(s) shown on return

XX

Your taxpayer identification number

XXXXXXXXXXXX

If you have more than one aggregated group, complete and attach as many Schedules B as needed. Number the first aggregation "1" and any additional aggregations in numerical order (2, 3, 4, etc.). See instructions.

**Aggregation No.:** 999

- 1** Provide a description of the aggregated trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if you hold a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, you must attach a copy of the RPE's aggregations.

XX

XX

XX

- 2** Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceasing operations. If "Yes," explain. If "No," skip line 2 and go to line 3.

XX

XX

XX

3	(a) Name of trade or business	(b) Taxpayer identification number	(c) Qualified business income/(loss)	(d) W-2 wages	(e) Unadjusted basis immediately after acquisition
	XX	XXXXXXXXXXXX	999999999999	999999999999	999999999999
	XX	XXXXXXXXXXXX	999999999999	999999999999	999999999999
	XX	XXXXXXXXXXXX	999999999999	999999999999	999999999999
<b>4</b> <b>Totals.</b> Total columns (c), (d), and (e). Enter the total amounts on Schedule C (Form 8995-A) or on Form 8995-A, Part II, for the corresponding aggregation, as appropriate. See instructions .....			999999999999	999999999999	999999999999

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

Schedule B (Form 8995-A) (Rev.12-2022)

**SCHEDULE C**  
**(Form 8995-A)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service**Loss Netting and Carryforward**

OMB No. 1545-2294

Attach to Form 8995-A.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.Attachment Sequence No. **55D**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number

XXXXXXXXXXXX

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	( 999999999999 )	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	( 999999999999 )	999999999999
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	( 999999999999 )	999999999999
2	Qualified business net (loss) carryforward from prior years. See instructions .....		2 ( 999999999999 )	
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations .....		3 ( 999999999999 )	
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations .....		4 999999999999	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). ....		5 ( 999999999999 )	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-.....		6 ( 999999999999 )	

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

Schedule C (Form 8995-A) (Rev. 12-2022)

**SCHEDULE D**  
**(Form 8995-A)**  
(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Special Rules for Patrons of  
Agricultural or Horticultural Cooperatives**

Attach to Form 8995-A.

Go to [www.irs.gov/Form8995A](http://www.irs.gov/Form8995A) for instructions and the latest information.

OMB No. 1545-2294

Attachment  
Sequence No. **55E**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your taxpayer identification number

XXXXXXXXXX

Complete Schedule D only if you're a patron of an agricultural or horticultural cooperative. If you have more than three trades, businesses, or aggregations, attach as many Schedules D as needed. See instructions.

	A	B	C
<b>1a</b> Trade, business, or aggregation name .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>1b</b> Taxpayer identification number .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>2</b> Qualified business income allocable to qualified payments received from cooperative. See instructions .....	2 999999999999	999999999999	999999999999
<b>3</b> Multiply line 2 by 9% (0.09) .....	3 999999999999	999999999999	999999999999
<b>4</b> W-2 wages from trade or business allocable to the qualified payments .....	4 999999999999	999999999999	999999999999
<b>5</b> Multiply line 4 by 50% (0.50) .....	5 999999999999	999999999999	999999999999
<b>6</b> Patron reduction. Enter the smaller of line 3 or line 5. Enter this amount on Form 8995-A, line 14, for the corresponding trade, business, or aggregation .....	6 999999999999	999999999999	999999999999

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

Schedule D (Form 8995-A) (Rev. 12-2022)

**Initial and Annual Statement of  
Qualified Opportunity Fund (QOF) Investments**  
**Attach to Form 1040, 1040-SR, 1040-NR, 1041, 1065, 1120, 1120-F,  
1120-REIT, 1120-RIC, 1120-S, or 990-T.**  
**Go to [www.irs.gov/Form8997](http://www.irs.gov/Form8997) for the latest information.**

OMB No. 1545-0123

**2024**Attachment  
Sequence No. 997

Name

XX

Tax identification number (see instructions)  
XXXXXXXXXXXX**Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year**

If different from last year's ending QOF investment holdings, attach explanation.

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
1 Enter the totals, if any, from continuation sheet .....		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999999	999999999999
2 Enter the totals from columns (e) and (f). .....				999999999999	999999999999

**Part II Current Tax Year Capital Gains Deferred by Investing in QOF**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF	
				(e) Amount of short-term deferred gain remaining in QOF	(f) Amount of long-term deferred gain remaining in QOF
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	999999999999	999999999999
1 Enter the totals, if any, from continuation sheet .....		XXXXXXXXXXXXXXXXXXXXXXXXXXXX		999999999999	999999999999
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .....				999999999999	999999999999

**Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits**

Are you a foreign eligible taxpayer? See instructions for more information.

**Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

**No.** Skip the next question and go to Part III.

**Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer**

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

**Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

**No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

**Part III Inclusion Events and Certain Other Transfers During the Current Tax Year**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of inclusion event (for example, sale of 100 shares, gift of 25% interest, or distribution of \$1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest	
				(e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
1 Enter the totals, if any, from continuation sheet .....				999999999999	999999999999
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949 .....				999999999999	999999999999

Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

**Part IV Total QOF Investments Due to Deferrals at Year End (see instructions)**

(a) Qualified Opportunity Fund (QOF) EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment	
				(e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
XXXXXXXXXXXX	XXXXXXXXXX	XX	X	999999999999	999999999999
1 Enter the totals, if any, from continuation sheet .....				999999999999	999999999999
2 Enter the totals from columns (e) and (f) .....				999999999999	999999999999

Form 1040

**Qualified Business Income (QBI) Component Worksheet****Hidden**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Part I: Trade, Business, or Aggregation Information**

1. Name of trade or business ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 Form / Schedule ..... XXXX Unit number 999 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 Mark if a Specified Service Trade or Business (SSTB) ..... X
- Part II: Determine Your Qualified Business Income Component**
2. Qualified business income from the trade, business, or aggregation ..... 2. 999999999999  
 4. Allocable share of W-2 wages for this trade, business or aggregation ..... 4. 999999999999  
 7. Allocable share of the unadjusted basis immediately after acquisition ..... 7. 999999999999

**Schedule D - Special Rules for Patrons of Agricultural or Horticultural Cooperatives (Coop)**

2. Qualified business income allocable to qualified payments received from cooperative ..... 2. 999999999999  
 4. W-2 wages from trade or business allocable to the qualified payments ..... 4. 999999999999

Excess Business loss indicator

X

Statutory wage unit

X

SE health adjustment

999999999999

SE retirement adjustment

999999999999

SE tax adjustment

999999999999

Form XXXX  
 Unit 999

XXXXXXXXXXXXXXXXXXXXXX

**Alternative Media Preference**

OMB No. 1545-0074

**u Go to [www.irs.gov/Form9000](http://www.irs.gov/Form9000) for the latest information.**Attachment  
Sequence No. **77**

Name of taxpayer electing to receive written communications in alternative media <b>XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX</b>		Social security number <b>XXXXXXXXXXXX</b>
<b>Fill in Your Address Only</b> <b>if You Are Filing This</b> ➔ <b>Form by Itself and Not</b> <b>With Your Tax Return</b>	Current address (number and street). If you have a P.O. box, see instructions. <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>	Apt. number <b>XXXXXXXXXX</b>
	City or town, state or province, country, and ZIP code. If a foreign address, also complete the spaces below. <b>XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</b>	Foreign postal code <b>XXXXXXXXXXXXXXXXXXXXXX</b>
	Foreign country name <b>XXXXXXXXXXXXXXXXXXXXXX</b>	Foreign province/state/county <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>

- 1** I elect to receive written communications from the IRS in the following accessible format. Check only one. Forms with more than one box checked will not be processed.

- 00 Standard Print (Cancels prior election)  
 01 Large Print  
 02 Braille  
 03 Audio (MP3)  
 04 Plain Text File (TXT)  
 05 Braille Ready File (BRF)

**Note:** You will also receive a standard print copy.

<b>Sign Here Only if You</b> <b>Are Filing This Form</b> ➔ <b>by Itself and Not With</b> <b>Your Tax Return</b>	Your signature	Date

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

Form **9000** (11-2021)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXTaxpayer Identification Number  
XXXXXXXXXXXX  
XXXXXXXXXXXX

**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/XXXX  Amended ..... Prior report BSA Identifier XXXXXXXXXXXXXXXX  
Reason if filing late XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

### Part I - Filer Information

2 Type of filer ..... XXXXXXXXXXXXXXXX  
3 U.S. Taxpayer Identification Number ..... XXXXXXXXXXXXXXXX  
3a TIN type ..... XXXXXXXXXXXXXXXX  
4 Foreign identification .....  
  4a Type ..... XXXXXXXXXXXXXXXX ..... XXXXXXXXXXXXXXXXXXXXXXXX  
  4b Number ..... XXXXXXXXXXXXXXXX ..... XXXXXXXXXXXXXXXX  
  4c Country of Issue ..... XXXXXXXXXXXXXXXX ..... XXXXXXXXXXXXXXXX  
5 Individual's date of birth ..... XXXXXXXXXXXXXXXX  
6 Last name or organization name ..... XXXXXXXXXXXXXXXX  
7 First name ..... XXXXXXXXXXXXXXXX  
8 Middle initial ..... X  
8a Suffix ..... XXX  
9 Mailing address ..... XXXXXXXXXXXXXXXXXXXXXXXX ..... XXXXX  
10 City ..... XXXXXXXXXXXXXXXX  
11 State ..... XXX ..... XXXXXXXXXXXXXXXX  
12 Zip/postal code ..... XXXXXXXXXXXXXXXX  
13 Country ..... XX ..... XXXXXXXXXXXXXXXX  
14a Does the filer have a financial interest in 25 or more financial accounts?  
  Yes  If "Yes" enter total number of accounts ..... 999999999999  
  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 ..... 999999999999  
  No

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXX  
 XXXXXXXXXXXX

**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 Separately**

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX

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

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX

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

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX

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

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX

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

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX  
XXXXXXXXXXXX

**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**

99 of 99

Check if entity    
**15** Maximum account value ..... 999999999999      **15a** Maximum account value unknown .....   
**16** Type of account ..... XXXXXXXXXXXXXXXXXXXX      XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX  
**17** Name of financial institution in which account is held ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**18** Account number or other designation ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**19** Mailing address ..... XXXXXXXXXXXXXXXXXXXX  
**20** City ..... XXXXXXXXXXXXXXXXXXXX      **21** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**22** Foreign postal code ..... XXXXXXXXXXXXXXXXXXXX      **23** Country ..... XX XXXXXXXXXXXXXXXXXXXX  
**24** Number of joint owners ..... 999  
**25** Taxpayer Identification Number of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**25a** TIN type ..... XXXXXXXXXXXX  
**26** Last name or organization name of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**27** First name of principal joint owner ..... XXXXXXXXXXXXXX      **28** Middle initial X      **28a** Suffix XXXXXXXXXXXXXXXXXXXX  
**29** Address of principal joint owner ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX  
**30** City ..... XXXXXXXXXXXXXXXXXXXX      **31** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**32** Zip/postal code ..... XXXXXXXXXXXXXXXXXXXX      **33** Country ..... XX XXXXXXXXXXXXXXXXXXXX

**Part III - Information on Financial Account(s) Owned Jointly**

99 of 99

Check if entity    
**15** Maximum account value ..... 999999999999      **15a** Maximum account value unknown .....   
**16** Type of account ..... XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX  
**17** Name of financial institution in which account is held ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**18** Account number or other designation ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**19** Mailing address ..... XXXXXXXXXXXXXXXXXXXX  
**20** City ..... XXXXXXXXXXXXXXXXXXXX      **21** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**22** Foreign postal code ..... XXXXXXXXXXXXXXXXXXXX      **23** Country ..... XX XXXXXXXXXXXXXXXXXXXX  
**24** Number of joint owners ..... 999  
**25** Taxpayer Identification Number of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**25a** TIN type ..... XXXXXXXXXXXX  
**26** Last name or organization name of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**27** First name of principal joint owner ..... XXXXXXXXXXXXXX      **28** Middle initial X      **28a** Suffix XXXXXXXXXXXXXXXXXXXX  
**29** Address of principal joint owner ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX  
**30** City ..... XXXXXXXXXXXXXXXXXXXX      **31** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**32** Zip/postal code ..... XXXXXXXXXXXXXXXXXXXX      **33** Country ..... XX XXXXXXXXXXXXXXXXXXXX

**Part III - Information on Financial Account(s) Owned Jointly**

99 of 99

Check if entity    
**15** Maximum account value ..... 999999999999      **15a** Maximum account value unknown .....   
**16** Type of account ..... XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX  
**17** Name of financial institution in which account is held ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**18** Account number or other designation ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
**19** Mailing address ..... XXXXXXXXXXXXXXXXXXXX  
**20** City ..... XXXXXXXXXXXXXXXXXXXX      **21** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**22** Foreign postal code ..... XXXXXXXXXXXXXXXXXXXX      **23** Country ..... XX XXXXXXXXXXXXXXXXXXXX  
**24** Number of joint owners ..... 999  
**25** Taxpayer Identification Number of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**25a** TIN type ..... XXXXXXXXXXXX  
**26** Last name or organization name of principal joint owner ..... XXXXXXXXXXXXXXXXXXXX  
**27** First name of principal joint owner ..... XXXXXXXXXXXXXX      **28** Middle initial X      **28a** Suffix XXXXXXXXXXXXXXXXXXXX  
**29** Address of principal joint owner ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX  
**30** City ..... XXXXXXXXXXXXXXXXXXXX      **31** State ..... XX XXXXXXXXXXXXXXXXXXXX  
**32** Zip/postal code ..... XXXXXXXXXXXXXXXXXXXX      **33** Country ..... XX XXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXX  
 XXXXXXXXXXXX

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

**Part IV - Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)**

Check if entity 

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX
34 Last name or organization name of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35 Taxpayer Identification Number of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35a TIN type .....	XXXXXXXXXXXXXX	37 Middle initial <input checked="" type="checkbox"/>	37a Suffix XXXXXXXXXXXXXXXXX
36 First name .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
38 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXX
39 City .....	XXXXXXXXXXXXXXXXXXXX	40 State .....	XXX XXXXXXXXXXXXXXXXX
41 Zip/postal code .....	XXXXXXXXXXXXXXXXXXXX	42 Country .....	XX XXXXXXXXXXXXXXXXX
43 Filer's title with this owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**Part IV - Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)**

Check if entity 

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX
34 Last name or organization name of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35 Taxpayer Identification Number of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35a TIN type .....	XXXXXXXXXXXXXX	37 Middle initial <input checked="" type="checkbox"/>	37a Suffix XXXXXXXXXXXXXXXXX
36 First name .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
38 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXX
39 City .....	XXXXXXXXXXXXXXXXXXXX	40 State .....	XXX XXXXXXXXXXXXXXXXX
41 Zip/postal code .....	XXXXXXXXXXXXXXXXXXXX	42 Country .....	XX XXXXXXXXXXXXXXXXX
43 Filer's title with this owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**Part IV - Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)**

Check if entity 

99 of 99

15 Maximum account value .....	999999999999	15a Maximum account value unknown .....	<input checked="" type="checkbox"/>
16 Type of account .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
17 Name of financial institution in which account is held .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
18 Account number or other designation .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
19 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
20 City .....	XXXXXXXXXXXXXXXXXXXX	21 State .....	XXX XXXXXXXXXXXXXXXXX
22 Foreign postal code .....	XXXXXXXXXXXXXXXXXXXX	23 Country .....	XX XXXXXXXXXXXXXXXXX
34 Last name or organization name of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35 Taxpayer Identification Number of account owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
35a TIN type .....	XXXXXXXXXXXXXX	37 Middle initial <input checked="" type="checkbox"/>	37a Suffix XXXXXXXXXXXXXXXXX
36 First name .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
38 Mailing address .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXX
39 City .....	XXXXXXXXXXXXXXXXXXXX	40 State .....	XXX XXXXXXXXXXXXXXXXX
41 Zip/postal code .....	XXXXXXXXXXXXXXXXXXXX	42 Country .....	XX XXXXXXXXXXXXXXXXX
43 Filer's title with this owner .....	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX  
XXXXXXXXXXXX

**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) .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

45 Filer title .....

XXXXXXXXXXXXXXXXXXXX

46 Date of signature .....

XXXXXXXXXXXX

**Third Party Preparer Use Only**

47 Preparer's last name .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

48 First name .....

XXXXXXXXXXXXXXXXXXXX

49 Middle name/initial .....

X

50 Check if self-employed .....

51 Preparer's TIN .....

XXXXXXXXXXXX

51a TIN type .....

XXXXXXXXXXXX

52 Contact phone number .....

XXXXXXXXXXXX

52a Extension .....

XXXXXX

53 Firm's name .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

54 Firm's TIN .....

XXXXXXXXXXXX

54a TIN type .....

XXXXXXXXXXXX

55 Mailing address .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

56 City .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

57 State .....

XXX

58 Zip/postal code .....

XXXXXXXXXXXXXXXXXXXX

59 Country .....

XX    XXXXXXXXXXXXXXXXXXXXXXX

## 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)

Do not send to FinCEN. Retain this form for your records.

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  <u>XXXXXXXXXXXXXXXXXXXX</u>	2. Owner first name  <u>XXXXXXXXXXXXXX</u>	3. Owner M.I.  <u>X</u>
4. Spouse last name (if jointly filing FBAR - see instructions below)  <u>XXXXXXXXXXXXXXXXXXXX</u>	5. Spouse first name  <u>XXXXXXXXXXXXXX</u>	6. Spouse M. I.  <u>X</u>

I/we declare that I/we have provided information concerning 9999 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, XXXX 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)  <u>XXXXXXXXXXXX</u>	8. Date  <u>MM DD YYYY</u>	9. Owner or entity TIN  <u>XXXXXXXXXXXXXXXXXXXX</u>	10. TIN type a <input checked="" type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature  <u>XXXXXXXXXXXX</u>	12. Date  <u>MM DD YYYY</u>	13. Spouse TIN  <u>XXXXXXXXXXXXXXXXXXXX</u>	14. TIN type a <input checked="" type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

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

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

**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://bsaefiling.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.**

**FinCEN Form 114 Electronic Filing Worksheet**

<b>Transmitter record "1A"</b>		"1A"	xx	Filer #	XXXXXX	ef Transmitter name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	TIN	XXXXXXXXXX
Contact name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX								
Transmitter street	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			city	XXXXXXXXXXXXXXXXXXXXXX	state	xxx	zip	XXXXXXXXXXXXXXXXXXXXXX
Country code	XX								
# of Tp/Jt P2 accounts	99999	# of Sp P2 accounts	99999	# of Tp/Jt accounts (AccountCount)	99999				
# of Tp/Jt P3 accounts (JointlyOwnedOwnerCount)	99999	# of Sp P3 accounts (JointlyOwnedOwnerCount)	99999	# of Sp accounts (AccountCount)	99999				
# of Tp/Jt P4 accounts (NoFIOwnerCount)	99999	# of Sp P4 accounts (NoFIOwnerCount)	99999	# of Tp/Jt parties (PartyCount)	99999				
Reserved (no ConsolidatedOwnerCount in 1040)	99999		99999	# of Sp parties (PartyCount)	99999				

**926****Return by a U.S. Transferor of Property  
to a Foreign Corporation**

OMB No. 1545-0026

Form (Rev. November 2018)

Department of the Treasury  
Internal Revenue Service

- u** Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
**u** Attach to your income tax return for the year of the transfer or distribution.

Attachment  
Sequence No. **128****Part I U.S. Transferor Information (see instructions)**

Name of transferor

Identifying number (see instructions)

- XXXXXX  
 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? .....  Yes  No  
 2 If the transferor was a corporation, complete questions 2a through 2d.  
 a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? .....  Yes  No  
 b Did the transferor remain in existence after the transfer? .....  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number
XXXXXX	XXXXXX

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation
XXXXXX	XXXXXX

- d Have basis adjustments under section 367(a)(4) been made? .....  Yes  No  
 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.  
 a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
XXXXXX	XXXXXX

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....  Yes  No  
 c Is the partner disposing of its **entire** interest in the partnership? .....  Yes  No  
 d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....  Yes  No

**Part II Transferee Foreign Corporation Information (see instructions)**

4 Name of transferee (foreign corporation) XXXXXX	5a Identifying number, if any XXXXXX
6 Address (including country) Address (including country) XXXXXXXX XXXXXXXX XXXXXXXX XXXXXX XXXXXXXX XXXXXXXX XXXXXXXX	5b Reference ID number (see instructions) XXXXXX
7 Country code of country of incorporation or organization (see instructions) XX	
8 Foreign law characterization (see instructions) XXXXXX	
9 Is the transferee foreign corporation a controlled foreign corporation? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **926** (Rev. 11-2018)

**Part III Information Regarding Transfer of Property** (see instructions)**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	XXXXXXXXXX		999999999999		

10 Was cash the only property transferred? .....  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
Inventory	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
Other property (not listed under another category)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
Property with built-in loss	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	
Totals			999999999999	999999999999	999999999999

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? .....  Yes  No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? .....  Yes  No

If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? .....  Yes  No

If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? .....  Yes  No

If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 u \$ 999999999999

13 Did the transferor transfer property described in section 367(d)(4)? .....  Yes  No

If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
Totals			999999999999	999999999999	999999999999	999999999999

- 14a** Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b** At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c** Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d** If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) **u \$ 9999999999**
- 15** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16** Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
**(a)** Before 9999999 % **(b)** After 9999999 %
- 17** Type of nonrecognition transaction (see instructions) **u XXXXXXXXXXXXXXXXXXXXXXX**
- 18** Indicate whether any transfer reported in Part III is subject to any of the following.
- |  |                      |   |                             |
|--|----------------------|---|-----------------------------|
| <b>a</b> Gain recognition under section 904(f)(3)    | XXXXXXXXXXXXXXXXXXXX | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> Gain recognition under section 904(f)(5)(F) | XXXXXXXXXXXXXXXXXXXX | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>c</b> Recapture under section 1503(d)             | XXXXXXXXXXXXXXXXXXXX | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>d</b> Exchange gain under section 987             | XXXXXXXXXXXXXXXXXXXX | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
- 19** Did this transfer result from a change in entity classification?
- 20a** Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions  
 If "Yes," complete lines 20b and 20c.
- b** Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) **u \$ 9999999999**
- c** Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21** Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

# 965-A

Form 965-A  
(Rev. January 2021)  
Department of the Treasury  
Internal Revenue Service

## Individual Report of Net 965 Tax Liability

[Go to www.irs.gov/Form965A for instructions and the latest information.](http://www.irs.gov/Form965A)

OMB No. 1545-0074

Attachment  
Sequence No. 76A

Check this box if this is an amended report

Name of taxpayer with a net 965 tax liability	Identifying number	Taxable year of reporting
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXX

### Part I Report of Net 965 Tax Liability and Election To Pay in Installments

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Liability Triggering Event (see instructions)	(b) Taxpayer's Net Tax Liability with all 965 amounts (see instructions)	(c) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) S Corporation Shareholder Total Deferred Net 965 Tax Liability (line total from Part III, column (g), see instructions)	
1	2017	999999999999	999999999999	999999999999	999999999999	999999999999 1
2	2018	999999999999	999999999999	999999999999	999999999999	999999999999 2
3	2019	999999999999	999999999999	999999999999	999999999999	999999999999 3
4	2020	999999999999	999999999999	999999999999	999999999999	999999999999 4
5	XXXX					5
6	XXXX					6
7	XXXX					7
8	XXXX					8

	(f) Net 965 Tax Liability eligible for installment payment election (subtract column (e) from column (d), see instructions)	(g) Installment Election Made		(h) Net 965 Tax Liability to be paid in full for Year 1 (if column (g) is "No," enter amount from column (f))	(i) Net 965 Tax Liability to be paid in installments (if column (g) is "Yes," enter amount from column (f) and see instructions)	(j) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(k) Tax Identification Number of buyer/transferee or seller/transferor	
		Yes	No					
1	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	1
2	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	2
3	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	3
4	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	4
5	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	5
6	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	6
7	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	7
8	999999999999	X	X	999999999999	999999999999	999999999999	XXXXXXXXXXXX	8

### Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

	(a) Year of Section 965(a) Inclusion, Liability Assumed, or Triggering Event	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5	
1	2017	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 1
2	2018	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 2
3	2019	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 3
4	2020	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 4
5	XXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 5
6	XXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 6
7	XXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 7
8	XXXX	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999 8

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

Form 965-A (Rev. 1-2021)

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (continued)**

	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year	
1	999999999999	999999999999	999999999999	999999999999	999999999999	1
2	999999999999	999999999999	999999999999	999999999999	999999999999	2
3	999999999999	999999999999	999999999999	999999999999	999999999999	3
4	999999999999	999999999999	999999999999	999999999999	999999999999	4
5	999999999999	999999999999	999999999999	999999999999	999999999999	5
6	999999999999	999999999999	999999999999	999999999999	999999999999	6
7	999999999999	999999999999	999999999999	999999999999	999999999999	7
8	999999999999	999999999999	999999999999	999999999999	999999999999	8
<b>Totals</b>				<b>u</b>	<b>999999999999</b>	<b>999999999999</b>

**Part III S Corporation Shareholder: Report of Calculation of Net 965 Tax Liability Related to 965 Amounts Allocated From an S Corporation and Election To Defer Such Net 965 Tax Liability**

Year of 965(a) Inclusion	(a) S Corporation Name	(b) S Corporation Tax Identification Number	(c) Taxpayer's Net Tax Liability with only 965 amounts from this S Corporation (see instructions)	(d) Taxpayer's Net Tax Liability without 965 amounts (see instructions)	(e) Net 965 Tax Liability related to 965 amounts from this S Corporation (subtract column (d) from column (c))	(f) Deferral Election Made		(g) Deferred Net 965 Tax Liability (if column (f) is "Yes," enter amount from column (e))	
						Yes	No		
1	2017	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
<b>Total</b>							<b>u</b>	<b>999999999999</b>	
2	2018	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
<b>Total</b>							<b>u</b>	<b>999999999999</b>	
3	2019	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
<b>Total</b>							<b>u</b>	<b>999999999999</b>	
4	2020	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
		XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999999	999999999999	999999999999	X	X	999999999999
<b>Total</b>							<b>u</b>	<b>999999999999</b>	

**Part IV Annual Report of Deferred Net 965 Tax Liability Related to 965 Amounts Allocated From S Corporations**  
 (required every year until the liability is fully paid)

	(a) Election or Transfer Year	(b) S Corporation Name		(c) S Corporation Tax Identification Number	(d) Beginning Deferred Net 965 Tax Liability (see instructions)	
1	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	1
2	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	2
3	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	3
4	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	4
5	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	5
6	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	6
7	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	7
8	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	8
9	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	9
10	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	999999999999	10
	(e) Reserved for Future Use	(f) Net 965 Tax Liability Triggered (see instructions)	(g) Deferred 965 Net Tax Liability Transferred (Out) or Transferred In by Agreement, if any (see instructions)	(h) Tax Identification Number of Transferee or Transferor	(i) Deferred Net Tax Liability at the end of this Reporting Year (add columns (d), (e), (f), and (g)) (see instructions)	
1		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	1
2		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	2
3		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	3
4		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	4
5		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	5
6		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	6
7		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	7
8		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	8
9		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	9
10		( 999999999999 )	999999999999	XXXXXXXXXXXX	999999999999	10
<b>Total</b> .....					<b>u</b> 999999999999	

If more lines are needed for any Part on this form, attach additional sheets.

**Application To Use LIFO Inventory Method**

**Attach to your tax return.**  
 **Go to [www.irs.gov/Form970](http://www.irs.gov/Form970) for the latest information.**

Attachment  
Sequence No. **122**

Name of filer (name of parent corporation if a consolidated group) (see instructions)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filer's identification number (see instructions)

XXXXXXXXXXXX

Name of applicant(s) (if different from filer) and identification number(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX

**Part I Statement of Election under Section 472**

Yes No

- 1 The applicant elects to use the LIFO inventory method for the tax year ending (enter month, day, year)  XXXXXXXXX  
 for the following goods (enter here): XXXXXXXXXXXXXXXXXX  
 See instructions and attach a statement if necessary. XXXXXXXXXXXXXXXXXX
- 2 In an attached statement, identify and describe the inventory method(s) used by the applicant in the prior tax year for the goods covered by this election. XXXXXXXXXXXXXXXXXX
- 3a Is the applicant already using the LIFO inventory method for any other goods?  X X  
 b If "Yes" to line 3a, attach a statement identifying and describing the goods and the LIFO methods used. XXXXXXXXXXXXXXXXXX
- 4a Has the applicant ever used the LIFO inventory method for the goods covered by this election?  X X  
 b If "Yes" to line 4a, attach a statement listing the tax years for which the LIFO inventory method was used and explaining why the LIFO inventory method was discontinued. XXXXXXXXXXXXXXXXXX
- 5 The applicant will not use the LIFO inventory method to account for the following goods (enter here):  XXXXXXXXXXXXXXXXXX  
 Attach a statement if necessary.

**Part II LIFO Inventory Requirements**

Yes No

- 6a Did the applicant value the closing inventories of goods covered by this election at cost for the tax year immediately preceding the tax year specified on line 1?  X X  
 b If "No" to line 6a, did the applicant value the beginning inventories of goods covered by this election at cost for the tax year specified on line 1 as required by section 472(d)?  X X  
 If "No" to line 6b, attach an explanation. XXXXXXXXXXXXXXXXXX  
 c If "Yes" to line 6b, will the applicant account for the adjustment required by section 472(d) over a 3-year period?  X X  
 If "No" to line 6c, attach an explanation. XXXXXXXXXXXXXXXXXX
- 7a When determining the beginning inventories of goods covered by this election, did the applicant treat those goods as being acquired for a unit cost that is equal to the total cost of those goods divided by the total number of units on hand?  X X  
 b If "No" to line 7a, attach an explanation. XXXXXXXXXXXXXXXXXX
- 8a Did the applicant (or any member of the same group of financially related corporations as defined in section 472(g)) issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the tax year specified on line 1?  X X  
 b If "Yes" to line 8a, attach a statement describing the recipient(s), the date(s) of issuance, and the inventory method(s) used to determine income, profit, or loss in those statements. XXXXXXXXXXXXXXXXXX
- 9a Will the applicant determine beginning and ending inventories at cost regardless of market value?  X X  
 b If "No" to line 9a, attach an explanation. XXXXXXXXXXXXXXXXXX
- 10a As a condition of adopting the LIFO inventory method, Regulations section 1.472-4 requires a taxpayer to agree to make any adjustments incident to the change to, the change from, or the use of, the LIFO inventory method that, upon the examination of the taxpayer's income tax return, the IRS determines are necessary to clearly reflect income. Does the applicant agree to this condition?  X X  
 b If "No" to line 10a, the applicant is not eligible to use the LIFO inventory method and does not need to file Form 970.

**Part III Specific Goods (Unit) Method**

- 11 Under Regulations section 1.472-1, the types of goods in the opening inventory must be compared with similar types of goods in the closing inventories. Attach a list of the types or categories of goods that will be compared, describe the goods that will be included in each type or category, and identify the unit of measure (pounds, barrels, feet, etc.) used for each type or category. XXXXXXXXXXXXXXXXXX

For Paperwork Reduction Act Notice, see the instructions.

Form 970 (Rev. 11-2020)

**Part III Specific Goods (Unit) Method (continued)**

- 12 Check the box corresponding to the method that the applicant will use to determine the cost of the goods in the closing inventories in excess of the cost of the goods in the opening inventories. See instructions.

- Actual cost of goods most recently purchased or produced  
 Average cost of goods purchased or produced during the tax year  
 Actual cost of goods purchased or produced in the order of acquisition  
 Other (attach explanation) XXXXXXXXXXXXXXXX

**Part IV Dollar-Value Method**

- 13 Attach a statement describing the applicant's method of defining "items." XXXXXXXXXXXXXXXX

- 14a Did the applicant acquire any of the goods covered by this election at below-market prices?  Yes  No

- b If "Yes" to line 14a, attach a statement explaining whether the applicant did, or will, account for the goods purchased at below-market prices and similar goods produced or acquired at market prices as separate items. If the applicant did, or will, account for both types of goods as the same item, explain and justify. XXXXXXXXXXXXXXXX

- 15 Attach a statement describing the method of pooling the applicant will use for the goods covered by this election. If the applicant will use more than one dollar-value pool, list and describe the contents of each dollar-value pool. See instructions.

XXXXXXXXXXXXXX

- 16 Identify or describe the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (for example, double-extension method, link-chain method, or index method). XXXXXXXXXXXXXXXX

If the applicant's method is neither the double-extension method nor the Inventory Price Index Computation method, attach a statement describing the method in detail and justifying the applicant's use of the selected method. See instructions. XXXXXXXXXXXXXXXX

- 17 Check the box corresponding to the method the applicant will use to determine the current-year cost of goods in the closing inventories and to value the LIFO increments of the dollar-value pool(s). See instructions.

- Actual cost of goods most recently purchased or produced  
 Average cost of goods purchased or produced during the tax year  
 Actual cost of goods purchased or produced in the order of acquisition  
 Other (attach explanation) XXXXXXXXXXXXXXXX

**Part V Inventory Price Index Computation (IPIC) Method**

- 18 Check the box corresponding to the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election. See instructions.

- Double-extension IPIC method  
 Link-chain IPIC method

- 19 Check the box corresponding to the table from which the applicant will select Bureau of Labor Statistics (BLS) price indexes. See instructions.

- Table 3 of the Consumer Price Index (CPI) Report  
 Table 6 of the Producer Price Index (PPI) Detailed Report  
 Other table of the PPI Detailed Report

If the applicant will use "Other table of the PPI Detailed Report," attach a statement explaining why the other table is more appropriate than Table 6. XXXXXXXXXXXXXXXX

- 20 Will the applicant use the 10 percent method? See instructions  Yes  No

- 21 If the applicant elects to use a representative month for selecting BLS price indexes from the applicable report, enter the representative month elected for each dollar-value pool. XXXXXXXX  
 See instructions and attach a statement if necessary. XXXXXXXXXXXXXXXX

**Part VI Other Information**

- 22 Attach a statement describing the applicant's method of determining the cost of inventory items (for example, standard cost method, actual invoice cost, joint product cost method, or retail inventory method). XXXXXXXXXXXXXXXX

- 23 Did the applicant receive IRS consent to change the method of valuing inventories for the tax year specified on line 1? See instructions  Yes  No

**Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)**Department of the Treasury  
Internal Revenue Service

Attach this form to your income tax return.  
 Go to [www.irs.gov/Form982](http://www.irs.gov/Form982) for instructions and the latest information.

Attachment  
Sequence No. **94**

Name shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I General Information** (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- |   |   |
|---|---|
| a Discharge of indebtedness in a title 11 case .....  | <input type="checkbox"/>  |
| b Discharge of indebtedness to the extent insolvent (not in a title 11 case) .....  | <input type="checkbox"/>  |
| c Discharge of qualified farm indebtedness .....  | <input type="checkbox"/>  |
| d Discharge of qualified real property business indebtedness .....  | <input type="checkbox"/>  |
| e Discharge of qualified principal residence indebtedness ( <b>Caution:</b> See instructions before checking this box if debt was discharged after 2017.) .....   | <input type="checkbox"/>  |
| 2 Total amount of discharged indebtedness excluded from gross income .....  | 2   999999999999  |
| 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ..... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

**Part II Reduction of Tax Attributes.** You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

**Enter amount excluded from gross income:**

- |  |                    |
|--|--------------------|
| 4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property .....  | 4   999999999999   |
| 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property .....   | 5   999999999999   |
| 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge .....   | 6   999999999999   |
| 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge .....   | 7   999999999999   |
| 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge .....   | 8   999999999999   |
| 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge .....   | 9   999999999999   |
| 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.<br><i>DO NOT use in the case of discharge of qualified farm indebtedness</i> .....                                | 10a   999999999999 |
| b Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i> .....   | 10b   999999999999 |
| 11 For a discharge of qualified farm indebtedness applied to reduce the basis of:<br>a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 ..... | 11a   999999999999 |
| b Land used or held for use in a trade or business of farming .....  | 11b   999999999999 |
| c Other property used or held for use in a trade or business or for the production of income .....   | 11c   999999999999 |
| 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge .....  | 12   999999999999  |
| 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge .....   | 13   999999999999  |

**Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)**

Under section 1081(b), the corporation named above has excluded \$ 999999999999 from its gross income for the tax year beginning XXXXXXXX and ending XXXXXXXX

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of XX

(State of incorporation)

**Note:** You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

For Paperwork Reduction Act Notice, see separate instructions.

DAA

**9465**Form  
(Rev. September 2020)  
Department of the Treasury  
Internal Revenue Service**Installment Agreement Request**

- Go to [www.irs.gov/Form9465](http://www.irs.gov/Form9465) for instructions and the latest information.  
 If you are filing this form with your tax return, attach it to the front of the return.  
 See separate instructions.

OMB No. 1545-0074

**Tip:** If you owe \$50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to [www.irs.gov/OPA](http://www.irs.gov/OPA) to apply for an Online Payment Agreement. If you establish your installment agreement using the Online Payment application, the user fee that you pay will be lower than it would be with Form 9465.

**Part I Installment Agreement Request**This request is for Form(s) (for example, Form 1040 or Form 941)  XXXXXXXXXXXXXXXXXXEnter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019)  XXXXXXXXXXXXXXXXXX

1a Your first name and initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXXXX
--	---	---

If a joint return, spouse's first name and initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXXXX	Spouse's social security number  XXXXXXXXXXXXXX
--	---	---

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Apt. number  XXXXXX
--	---------------------------

City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).  XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	
--	--

Foreign country name  XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXXXXXXXXXXXX
--	---	---

**1b** If this address is new since you filed your last tax return, check here

2 Name of your business (must no longer be operating)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Employer identification number (EIN)  XXXXXXXXXXXX
---	--

3 <u>XXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXX</u>	4 <u>XXXXXXXXXXXXXX</u> <u>XXXXXX</u>	Your home phone number    Best time for us to call	Your work phone number    Ext.	Best time for us to call
---	---------------------------------------	--	--------------------------------	--------------------------

5 Enter the total amount you owe as shown on your tax return(s) (or notice(s))	5    999999999999
--	-------------------

6 If you have any additional balances due that aren't reported on line 5, enter the amount here (even if the amounts are included in an existing installment agreement)	6    999999999999
---	-------------------

7 Add lines 5 and 6 and enter the result	7    999999999999
--	-------------------

8 Enter the amount of any payment you're making with this request. See instructions	8    999999999999
---	-------------------

9 Amount owed. Subtract line 8 from line 7 and enter the result	9    999999999999
---	-------------------

10 Divide the amount on line 9 by 72.0 and enter the result	10    999999999999
---	--------------------

11a Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, <b>as these charges will continue to accrue until you pay in full</b> . If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. <b>If no payment amount is listed on line 11a, a payment will be determined for you by dividing the balance due on line 9 by 72 months</b>	11a    \$ 999999999999
--	------------------------

b If the amount on line 11a is less than the amount on line 10 and you're able to increase your payment to an amount that is equal to or greater than the amount on line 10, enter your <i>revised</i> monthly payment	11b    \$ 999999999999
--	------------------------

• If you can't increase your payment on line 11b to more than or equal to the amount shown on line 10, check the box. Also, complete and attach Form 433-F, Collection Information Statement	<input checked="" type="checkbox"/>
--	-------------------------------------

• If the amount on line 11a (or 11b, if applicable) is more than or equal to the amount on line 10 and the amount you owe is over \$25,000 but not more than \$50,000, then you don't have to complete Form 433-F. However, if you don't complete Form 433-F, then you must complete either line 13 or 14.
--

• If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F.
---

12 Enter the date you want to make your payment each month. <b>Don't</b> enter a date later than the 28th	12   99
---	---------

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.
---

<input type="checkbox"/> a Routing number <u>XXXXXXXXXXXX</u>	<input type="checkbox"/> b Account number <u>XXXXXXXXXXXXXXXXXXXXXX</u>
---	---

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

c **Low-income taxpayers only.** If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions

14 If you want to make payments by payroll deduction, check this box and attach a completed Form 2159

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---	------

**Part II Additional information.**

Complete this Part only if all three conditions apply:

1. You defaulted on an installment agreement in the past 12 months;
2. You owe more than \$25,000 but not more than \$50,000; and
3. The amount on line 11a (or 11b, if applicable) is less than line 10.

**Note:** If you owe more than \$50,000, complete and attach Form 433-F.

15 In which county is your primary residence? XXXXXXXXXXXXXXXXXXXX

16a Marital status:

- Single. Skip question 16b and go to question 17.
- Married. Go to question 16b.

b Do you share household expenses with your spouse?

- Yes.
- No.

17 How many dependents will you be able to claim on this year's tax return? .....

17 99

18 How many people in your household are 65 or older? .....

18 99

19 How often are you paid?

- Once a week.
- Once every 2 weeks.
- Once a month.
- Twice a month.

20 What is your net income per pay period (take home pay)? .....

20 \$999999999999

**Note:** Complete lines 21 and 22 only if you have a spouse and meet certain conditions (see instructions). If you don't have a spouse, go to line 23.

21 How often is your spouse paid?

- Once a week.
- Once every 2 weeks.
- Once a month.
- Twice a month.

22 What is your spouse's net income per pay period (take home pay)? .....

22 \$999999999999

23 How many vehicles do you own? .....

23 99

24 How many car payments do you have each month? .....

24 99

25a Do you have health insurance?

- Yes. Go to question 25b.
- No. Skip question 25b and go to question 26a.

b Are your health insurance premiums deducted from your paycheck?

- Yes. Skip question 25c and go to question 26a.
- No. Go to question 25c.

c How much are your monthly health insurance premiums? .....

25c \$999999999999

26a Do you make court-ordered payments?

- Yes. Go to question 26b.
- No. Go to question 27.

b Are your court-ordered payments deducted from your paycheck?

- Yes. Go to question 27.
- No. Go to question 26c.

c How much are your court-ordered payments each month? .....

26c \$999999999999

27 Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? .....

27 \$999999999999

Form 9465

(Rev. September 2020)  
Department of the Treasury  
Internal Revenue Service**Installment Agreement Request**

- Go to [www.irs.gov/Form9465](http://www.irs.gov/Form9465) for instructions and the latest information.
- If you are filing this form with your tax return, attach it to the front of the return.
- See separate instructions.

OMB No. 1545-0074

**Tip:** If you owe \$50,000 or less, you may be able to avoid filing Form 9465 and establish an installment agreement online, even if you haven't yet received a tax bill. Go to [www.irs.gov/OPA](http://www.irs.gov/OPA) to apply for an Online Payment Agreement. If you establish your installment agreement using the Online Payment application, the user fee that you pay will be lower than it would be with Form 9465.

**Part I Installment Agreement Request**This request is for Form(s) (for example, Form 1040 or Form 941)  XXXXXXXXXXXXXXXXXXEnter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019)  XXXXXXXXXXXXXXXXXX

1a Your first name and initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXXXX	Your social security number  XXXXXXXXXXXXXX
If a joint return, spouse's first name and initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXXXX	Spouse's social security number  XXXXXXXXXXXXXX
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXX <input checked="" type="checkbox"/>
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).  XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
Foreign country name  XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXXXXXXXXXXXX

1b If this address is new since you filed your last tax return, check here .....	<input type="checkbox"/> <input checked="" type="checkbox"/>
2 Name of your business (must no longer be operating)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Employer identification number (EIN)  XXXXXXXXXXXXXX
3    XXXXXXXXXXXXXX            XXXXXXXXXXXXXX Your home phone number            Best time for us to call	4    XXXXXXXXXXXXXX            XXXXXX Your work phone number            Ext.            Best time for us to call
5 Enter the total amount you owe as shown on your tax return(s) (or notice(s)) .....	5    999999999999
6 If you have any additional balances due that aren't reported on line 5, enter the amount here (even if the amounts are included in an existing installment agreement) .....	6    999999999999
7 Add lines 5 and 6 and enter the result .....	7    999999999999
8 Enter the amount of any payment you're making with this request. See instructions .....	8    999999999999
9 Amount owed. Subtract line 8 from line 7 and enter the result .....	9    999999999999
10 Divide the amount on line 9 by 72.0 and enter the result .....	10    999999999999
11a Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, <b>as these charges will continue to accrue until you pay in full</b> . If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. <b>If no payment amount is listed on line 11a, a payment will be determined for you by dividing the balance due on line 9 by 72 months</b> .....	11a    \$ 999999999999
b If the amount on line 11a is less than the amount on line 10 and you're able to increase your payment to an amount that is equal to or greater than the amount on line 10, enter your <i>revised</i> monthly payment .....	11b    \$ 999999999999

• If you can't increase your payment on line 11b to more than or equal to the amount shown on line 10, check the box. Also, complete and attach Form 433-F, Collection Information Statement .....	<input checked="" type="checkbox"/>
• If the amount on line 11a (or 11b, if applicable) is more than or equal to the amount on line 10 and the amount you owe is over \$25,000 but not more than \$50,000, then you don't have to complete Form 433-F. However, if you don't complete Form 433-F, then you must complete either line 13 or 14.	
• If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F.	

12 Enter the date you want to make your payment each month. <b>Don't</b> enter a date later than the 28th .....	12   99
---	---------

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.
---

<input type="checkbox"/> a Routing number    XXXXXXXXXXXX	<input type="checkbox"/> b Account number    XXXXXXXXXXXXXXXXXXXXXX
---	---

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

c Low-income taxpayers only. If you're unable to make electronic payments through a debit instrument by providing your banking information on lines 13a and 13b, check this box and your user fee will be reimbursed upon completion of your installment agreement. See instructions .....	<input checked="" type="checkbox"/>
14 If you want to make payments by payroll deduction, check this box and attach a completed Form 2159 .....	<input checked="" type="checkbox"/>

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---	------

**Part II Additional information.**

Complete this Part only if all three conditions apply:

1. You defaulted on an installment agreement in the past 12 months;
2. You owe more than \$25,000 but not more than \$50,000; and
3. The amount on line 11a (or 11b, if applicable) is less than line 10.

**Note:** If you owe more than \$50,000, complete and attach Form 433-F.

15 In which county is your primary residence? XXXXXXXXXXXXXXXXXXXX

16a Marital status:

- Single. Skip question 16b and go to question 17.
- Married. Go to question 16b.

b Do you share household expenses with your spouse?

- Yes.
- No.

17 How many dependents will you be able to claim on this year's tax return? .....

17 99

18 How many people in your household are 65 or older? .....

18 99

19 How often are you paid?

- Once a week.
- Once every 2 weeks.
- Once a month.
- Twice a month.

20 What is your net income per pay period (take home pay)? .....

20 \$999999999999

**Note:** Complete lines 21 and 22 only if you have a spouse and meet certain conditions (see instructions). If you don't have a spouse, go to line 23.

21 How often is your spouse paid?

- Once a week.
- Once every 2 weeks.
- Once a month.
- Twice a month.

22 What is your spouse's net income per pay period (take home pay)? .....

22 \$999999999999

23 How many vehicles do you own? .....

23 99

24 How many car payments do you have each month? .....

24 99

25a Do you have health insurance?

- Yes. Go to question 25b.
- No. Skip question 25b and go to question 26a.

b Are your health insurance premiums deducted from your paycheck?

- Yes. Skip question 25c and go to question 26a.
- No. Go to question 25c.

c How much are your monthly health insurance premiums? .....

25c \$999999999999

26a Do you make court-ordered payments?

- Yes. Go to question 26b.
- No. Go to question 27.

b Are your court-ordered payments deducted from your paycheck?

- Yes. Go to question 27.
- No. Go to question 26c.

c How much are your court-ordered payments each month? .....

26c \$999999999999

27 Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? .....

27 \$999999999999

**Identity Theft Affidavit**

This affidavit is for **victims** of identity theft. To avoid delays do not use this form if you have already filed a Form 14039 for this incident.

Form 14039 can also be completed online at <https://www.irs.gov/dmaf/form/f14039>.

The IRS process for assisting victims selecting **Section B, Box 1** below is explained at [irs.gov/victimassistance](https://irs.gov/victimassistance).

**Get an IP PIN:** We encourage everyone to opt-in to the Identity Protection Personal Identification Number (IP PIN) program. If you don't have an IP PIN, you can get one by going to [irs.gov/ippin](https://irs.gov/ippin). If unable to do so online, you may schedule an appointment at your closest Taxpayer Assistance Center by calling (844-545-5640). Or, if eligible, you may use IRS Form 15227 to apply for an IP PIN by mail or FAX, also available by going to [irs.gov/ippin](https://irs.gov/ippin).

**Section A - Check the following boxes in this section that apply to the specific situation you are reporting (required for all filers)**

1. I am submitting this Form 14039 for myself
2. I am submitting this Form 14039 in response to an IRS Notice or Letter received
- Provide 'Notice' or 'Letter' number(s) on the line to the right XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
  - Check box 1 in **Section B** and see special mailing and faxing instructions on reverse side of this form.
3. I am submitting this Form 14039 on behalf of my dependent child or dependent relative (*include that person's information below in Section C and D*)
- Complete **Sections A-F** of this form. Do not use this form If dependent's identity was misused by a parent or guardian in filing taxes, this is not identity theft.
4. I am submitting this Form 14039 on behalf of another person living or deceased (*other than my dependent child or dependent relative*)
- Complete **Sections A-F** of this form.

**Section B – How I Am Impacted (required when reporting misuse of Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN))**

Check all boxes that apply to the person listed in **Section C** below. If the person in Section C has previously submitted a Form 14039 for the same incident, there's no need to submit another Form 14039.

1. I know or suspect that someone used my information to fraudulently file a federal tax return
- I/My dependent was fraudulently/incorrectly claimed as a dependent (*use that person's information for Section C & D*)
- My SSN or ITIN was fraudulently used for employment purposes

**Note:** If you are a victim of Identity theft but it does not involve your federal tax return, you should request an IP PIN to protect yourself. [Get An Identity Protection PIN | Internal Revenue Service \(irs.gov\)](https://irs.gov/ippin)

Provide an explanation of the identity theft issue, how it impacts your tax account, when you became aware of it and provide relevant dates. If needed, attach additional information and/or pages to this form

XX  
XX

**Section C – Name and Contact Information of Identity Theft Victim (required)**

Victim's last name  XXXXXXXXXXXXXXXXXXXX	First name  XXXXXXXXXXXXXX	Middle initial  X	<b>Taxpayer Identification Number</b> (provide 9-digit SSN or ITIN) XXXXXXXXXXXX	
--	----------------------------------	-------------------------	--	--

Current mailing address (apartment or suite number and street, or P.O. Box)  If deceased, provide last known address XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	Current city  XXXXXXXXXXXXXXXXXXXX	State  XX	ZIP code  XXXXXXXXXXXX
--	--	-----------------	------------------------------

Address used on last filed tax return (if different than 'Current') XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	City (on last tax return filed) XXXXXXXXXXXXXXXXXXXXXX	State  XX	ZIP code  XXXXXXXXXXXX
---	---	-----------------	------------------------------

Telephone number with area code. The IRS may call you regarding this affidavit Home phone number XXXXXXXXXXXX Cell phone number XXXXXXXXXXXX	Best time(s) to call XXXXXXXXXXXXXXXXXXXXXX
---	--

Language in which you would like to be contacted	<input checked="" type="checkbox"/> English	<input checked="" type="checkbox"/> Spanish	<input checked="" type="checkbox"/> Other	XXXXXXXXXXXXXXXXXXXX
--	---	---	---	----------------------

**Section D – Tax Account Information: Last tax return filed (year shown on the tax return) and Returns Impacted**

I was not required to file a return or filed a return with no income information Names used on last filed tax return XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX	The last tax return filed (year shown on the tax return) XXXX
--	--

What Tax Year(s) you believe were impacted by tax-related identity theft (example: 2020 is input for citing the 2020 tax return though filed the next year(s). (if not known, enter 'Unknown' below))

XXXXXX XXXX XXXX XXXX XXXX XXXX XXXX XXXX

Submit this completed form to either the mailing address or the FAX number provided on the reverse side of this form.

**Section E – Penalty of Perjury Statement and Signature (required)**

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on this Form 14039 is true, correct, complete, and made in good faith.

Signature of taxpayer, or representative, conservator, parent or guardian

Date signed

**Section F – Representative, Conservator, Parent or Guardian Information (required if completing Form 14039 on someone else's behalf)**Check only **ONE** of the following five boxes next to the reason you are submitting this form

- 1. The taxpayer is deceased, and I am the surviving spouse
  - No attachments are required, including death certificate.
- 2. The taxpayer is deceased, and I am the court-appointed or certified personal representative
  - Attach a copy of the court certificate showing your appointment.
- 3. The taxpayer is deceased, and a court-appointed or certified personal representative has not been appointed
  - Attach copy of death certificate or formal notification from a government office informing next of kin of the decedent's death.
  - Indicate your relationship to decedent:  Child  Parent/Legal Guardian  Other XXXXXXXXXXXXXXXXXXXXXXX
- 4. The taxpayer is unable to complete this form and I am the appointed conservator, or I have been authorized to act on behalf of the taxpayer per Form 2848, Power of Attorney and Declaration of Representative
  - Attach a copy of documentation showing your appointment as conservator or Power of Attorney authorization.
  - If you have an IRS issued **Centralized Authorization File (CAF) number**, enter the nine-digit number:  
XXXXXX
- 5. The person listed above is my dependent child or my dependent relative
 

By checking this box and signing below you are indicating that you are an authorized representative, as parent, guardian or legal guardian, to file a legal document on the dependent's behalf.

  - Indicate your relationship to person  Parent/Legal Guardian  Power of Attorney
  - Fiduciary per IRS Form 56, Notice of Fiduciary Relationship  Other XXXXXXXXXXXXXXXXXXXXXXX

Parent's/Representative's name

Last name XXXXXXXXXXXXXXXXXXXXXXX | First name XXXXXXXXXXXXXXXXXXXXXXX | Middle initial X

Parent's/Representative's current mailing address (city, town or post office, state, and ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX

Parent's/Representative's telephone number

XXXXXXXXXXXX

**Instructions for Submitting this Form**Submit this completed and signed form to the IRS via **Online, Mail or FAX** to specialized IRS processing areas dedicated to assist you.In **Section C** of this form, be sure to include the Social Security Number in the 'Taxpayer Identification Number' field.**Help us avoid delays:**

- Do not use this form if you have already filed a Form 14039 for this incident.
- Choose one method of submitting this form either Online (preferred method), by Mail, or by FAX, not all methods.
- Provide clear and readable photocopies/images of any additional information you may choose to provide.
- Submit the original tax return to the IRS location where you normally file your tax return. Do not use the following address or fax number to file an original tax return.

<b>Online (Preferred Method)</b>	<b>Submitting by Mail</b>
<ul style="list-style-type: none"> <li>• <a href="https://www.irs.gov/dmaf/form/f14039">https://www.irs.gov/dmaf/form/f14039</a>.</li> </ul> <p style="text-align: center;"><b>Submitting by FAX</b></p> <ul style="list-style-type: none"> <li>• Always include a cover sheet marked "Confidential".</li> <li>• If you checked Box 2 in Section A of Form 14039 and are submitting this form in response to a notice or letter received from the IRS. If it provides a FAX number, you should send there.</li> <li>• If no FAX number is shown on the notice or letter, follow the mailing instructions on the notice or letter.</li> <li>• For all others, FAX this form toll-free to: 855-807-5720</li> </ul>	<ul style="list-style-type: none"> <li>• If you checked Box 2 in Section A in response to a notice or letter received from the IRS, return this form and if possible, a copy of the notice or letter to the address contained in the notice or letter.</li> <li>• If you checked Box 1 or 2 in Section B of Form 14039 and are unable to file your tax return electronically because the SSN/ITIN of you, your spouse, or dependent was misused, attach this Form 14039 to the back of your paper tax return and submit to the IRS location where you normally file your tax return.</li> <li>• All others should mail this form to:  Department of the Treasury Internal Revenue Service Fresno, CA 93888-0025</li> </ul>

**Privacy Act and Paperwork Reduction Notice**

Our legal authority to request the information is 26 U.S.C. 6001. The primary purpose of the form is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C. 6103. Providing the information on this form is voluntary. However, if you do not provide the information it may be more difficult to assist you in resolving your identity theft issue. If you are a potential victim of identity theft and do not provide the required substantiation information, we may not be able to place a marker on your account to assist with future protection. If you are a victim of identity theft and do not provide the required information, it may be difficult for IRS to determine your correct tax liability. If you intentionally provide false information, you may be subject to criminal penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see the form for filing instructions. Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

## Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

<b>Step 1: Enter Personal Information</b>	(a) First name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	(b) Social security number  XXXXXXXXXXXX
	Address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input checked="" type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

<b>Step 2: Multiple Jobs or Spouse Works</b>	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.
	Do <b>only one</b> of the following.
	(a) Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; <b>or</b> (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; <b>or</b> (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ..... <input checked="" type="checkbox"/>

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

<b>Step 3: Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ..... \$ 999999999999		
	Multiply the number of other dependents by \$500 ..... \$ 999999999999		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here .....	3	\$ 999999999999
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income .....	4(a)	\$ 999999999999
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here .....	4(b)	\$ 999999999999
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> .....  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	4(c)	\$ 999999999999

<b>Step 5: Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)	Date	
<b>Employers Only</b>	Employer's name and address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	First date of employment  XXXXXXX	Employer identification number (EIN)  XXXXXXXXXX

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Form W-4 (2025)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Step 2(b) - Multiple Jobs Worksheet**

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only one Form W-4.

Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables.

1. **Two Jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3. .... 1. 999999999999
2. **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - 2a. Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a. .... 2a. 999999999999
  - 2b. Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for the third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter on line 2b. .... 2b. 999999999999
  - 2c. Add the amounts from 2a and 2b and enter the result on line 2c. .... 2c. 999999999999
3. Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, then enter 26; if it pays monthly, enter 12, etc. .... 3. 999999999999
4. Divide the annual amount on line 1 or 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld). .... 4. 999999999999

**Step 4(b) - Deductions Worksheet**

1. Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income. See Publication 505 for details. .... 1. 999999999999
2. Enter: 

\$31,500 if married filing jointly or qualifying surviving spouse	\$23,625 if head of household
	\$15,750 if single or married filing separately

 2. 999999999999
3. If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-". .... 3. 999999999999
4. Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Publication 505 for information. .... 4. 999999999999
5. Add lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4. .... 5. 999999999999

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

**Calculation of Expected Withholding**

Percentage Method Tables (IRS Pub 15-T)

**Job #1 - Highest wage job**

<b>Step 1a</b>	Total 2025 wages expected, plus other income .....	X	1a. 9999999999999
<b>Step 1b</b>	Deductions, plus 12,900 for MFJ or 8,600 for all others .....		1b. 9999999999999
<b>Step 1c</b>	Adjusted annual wages. Step 1a - Step 1b .....		1c. 9999999999999
<b>Step 2a</b>	Based on Step 1c (% method table) Col A 9999999999999	Col C 9999999999999	Col D 999999999999 %
<b>Step 2b</b>	Subtract Step 2a, Col A from Step 1c .....		2b. 9999999999999
<b>Step 2c</b>	Multiply Percentage from Step 2a, Col D by Step 2b .....		2c. 9999999999999
<b>Step 2d</b>	Add Amount from Step 2a, Col C and Step 2c .....		2d. 9999999999999
<b>Step 2e</b>	Divide Step 2d by number of pay periods per year 999999		2e. 9999999999999
<b>Step 3a</b>	Expected 2025 credits .....		3a. 9999999999999
<b>Step 3b</b>	Divide Step 3a by the number of pay periods .....		3b. 9999999999999
<b>Step 3c</b>	Subtract Step 3b from Step 2e .....		3c. 9999999999999
<b>Step 4a</b>	Additional withholding amount .....		4a. 9999999999999
<b>Step 4b</b>	Amount per pay period. Add Step 3c and Step 4a .....		4b. 9999999999999
<b>Step 5</b>	Withholding to date 999999999999	Number of pay periods remaining in 2025	9999999999999
<b>Step 6</b>	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date) .....		6. 9999999999999

**Job #2**

<b>Step 1a</b>	Total 2025 wages expected, plus other income .....	X	1a. 9999999999999
<b>Step 1b</b>	Deductions, plus 12,900 for MFJ or 8,600 for all others .....		1b. 9999999999999
<b>Step 1c</b>	Adjusted annual wages. Step 1a - Step 1b .....		1c. 9999999999999
<b>Step 2a</b>	Based on Step 1c (% method table) Col A 9999999999999	Col C 9999999999999	Col D 999999999999 %
<b>Step 2b</b>	Subtract Step 2a, Col A from Step 1c .....		2b. 9999999999999
<b>Step 2c</b>	Multiply Percentage from Step 2a, Col D by Step 2b .....		2c. 9999999999999
<b>Step 2d</b>	Add Amount from Step 2a, Col C and Step 2c .....		2d. 9999999999999
<b>Step 2e</b>	Divide Step 2d by number of pay periods per year 999999		2e. 9999999999999
<b>Step 3a</b>	Expected 2025 credits .....		3a. 9999999999999
<b>Step 3b</b>	Divide Step 3a by the number of pay periods .....		3b. 9999999999999
<b>Step 3c</b>	Subtract Step 3b from Step 2e .....		3c. 9999999999999
<b>Step 4a</b>	Additional withholding amount .....		4a. 9999999999999
<b>Step 4b</b>	Amount per pay period. Add Step 3c and Step 4a .....		4b. 9999999999999
<b>Step 5</b>	Withholding to date 999999999999	Number of pay periods remaining in 2025	9999999999999
<b>Step 6</b>	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date) .....		6. 9999999999999

**Job #3**

<b>Step 1a</b>	Total 2025 wages expected, plus other income .....	X	1a. 9999999999999
<b>Step 1b</b>	Deductions, plus 12,900 for MFJ or 8,600 for all others .....		1b. 9999999999999
<b>Step 1c</b>	Adjusted annual wages. Step 1a - Step 1b .....		1c. 9999999999999
<b>Step 2a</b>	Based on Step 1c (% method table) Col A 9999999999999	Col C 9999999999999	Col D 999999999999 %
<b>Step 2b</b>	Subtract Step 2a, Col A from Step 1c .....		2b. 9999999999999
<b>Step 2c</b>	Multiply Percentage from Step 2a, Col D by Step 2b .....		2c. 9999999999999
<b>Step 2d</b>	Add Amount from Step 2a, Col C and Step 2c .....		2d. 9999999999999
<b>Step 2e</b>	Divide Step 2d by number of pay periods per year 999999		2e. 9999999999999
<b>Step 3a</b>	Expected 2025 credits .....		3a. 9999999999999
<b>Step 3b</b>	Divide Step 3a by the number of pay periods .....		3b. 9999999999999
<b>Step 3c</b>	Subtract Step 3b from Step 2e .....		3c. 9999999999999
<b>Step 4a</b>	Additional withholding amount .....		4a. 9999999999999
<b>Step 4b</b>	Amount per pay period. Add Step 3c and Step 4a .....		4b. 9999999999999
<b>Step 5</b>	Withholding to date 999999999999	Number of pay periods remaining in 2025	9999999999999
<b>Step 6</b>	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date) .....		6. 9999999999999

**Total withholding for all jobs .....**

9999999999999

**Withholding from other sources .....**

9999999999999

**Total withholding .....**

9999999999999

XX

## Application for IRS Individual Taxpayer Identification Number

For use by individuals who are not U.S. citizens or permanent residents.  
Go to [www.irs.gov/FormW7](http://www.irs.gov/FormW7) for instructions and the latest information.

An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.

## Before you begin:

- Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).

Application type (check one box):

 Apply for a new ITIN Renew an existing ITINReason you're submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions (see instructions).

- a  Nonresident alien required to get an ITIN to claim tax treaty benefit (you must also check and complete box h (see instructions))
- b  Nonresident alien filing a U.S. federal tax return
- c  U.S. resident alien (based on days present in the United States) filing a U.S. federal tax return
- d  Dependent of U.S. citizen/resident alien      If d, enter relationship to U.S. citizen/resident alien (see instructions) XXXXXXXXXXXXXXXX
- e  Spouse of U.S. citizen/resident alien      If d or e, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
- f  Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception (if claiming an exception, you must also check and complete box h (see instructions))
- g  Dependent/spouse of a nonresident alien holding a U.S. visa
- h  Other (see instructions) XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Additional information for a and f: Enter treaty country XXXXXXXXXXXXXXXXXXXXXXXXX and treaty article number XXXXXXXXXXXXXXXXXXXXXXXXX

<b>Name</b> (see instructions)	1a First name XXXXXXXXXXXXXX	Middle name XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXX		
	1b First name XXXXXXXXXXXXXX	Middle name XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXX		
<b>Applicant's Mailing Address</b>	2 Street address, apartment number, or rural route number. <b>If you have a P.O. box, see separate instructions.</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX				
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXX XXXXXXXXXXXXXXXXX				
<b>Foreign (non-U.S.) Address</b> (see instructions)	3 Street address, apartment number, or rural route number. <b>Don't use a P.O. box number.</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX				
	City or town, state or province, and country. Include postal code where appropriate. XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXX XXXXXXXXXXXXXXXXX				
<b>Birth Information</b>	4 Date of birth (month / day / year) XXXXXXXXXXXX	Country of birth XXXXXXXXXXXXXXXXXXXXXX	City and state or province (optional) XXXXXXXXXXXXXXXXXXXXXX	5 <input checked="" type="checkbox"/> Male <input checked="" type="checkbox"/> Female	
<b>Other Information</b>	6a Country(ies) of citizenship XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		6b Foreign tax I.D. number (if any) XXXXXXXXXXXXXX		
	6c Type of U.S. visa (if any), number, and expiration date XXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX				
	6d Identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> USCIS documentation Issued by: XXXXXXXXXXXXXXXXX		Passport <input checked="" type="checkbox"/> Driver's license/State I.D. <input checked="" type="checkbox"/> Other XXXXXXXXXXXXXXXXXXXXXXXXX No.: XXXXXXXXXXXXXXXXX Exp. date: XXXXXXXXXXXXX		
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)? <input checked="" type="checkbox"/> No/Don't know. Skip line 6f. <input checked="" type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				Date of entry into the United States (MM/DD/YYYY): XXXXXXXXXXXXXX
	6f Enter ITIN and/or IRSN ITIN XXXXXXXXXXXXXXX IRSN XXXXXXXXXXXXXXX and name under which it was issued XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX				
	First name Middle name Last name				
6g Name of college/university or company (see instructions) Name of college/university or company (see instructions) City and state XXXXXXXXXXXXXXXXXXXXXXXXX XX Length of stay XXXXXXXXXXXXXXXXX					
<b>Sign Here</b>	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.				
Keep a copy for your records.	Signature of applicant (if delegate, see instructions) XXXXXXXXXXXX	Date (month / day / year) XXXXXXXXXXXX	Phone number XXXXXXXXXXXXXX		
	Name of delegate, if applicable (type or print) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Delegate's relationship to applicant <input checked="" type="checkbox"/> Parent <input checked="" type="checkbox"/> Court-appointed guardian <input checked="" type="checkbox"/> Power of attorney			
<b>Acceptance Agent's Use ONLY</b>	Signature XXXXXXXXXXXX	Date (month / day / year) XXXXXXXXXXXX	Phone XXXXXXXXXXXXXXX	Fax XXXXXXXXXXXXXXX	
	Name and title (type or print) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Name of company XXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXXXXXXX	PTIN XXXXXXXXXXXXXXX Office code XXXXXXXXXX	

**Certificate of Accuracy for IRS Individual Taxpayer Identification Number**

See Publication 4520

Form use only by IRS Certifying Acceptance Agents when submitting Form W-7

OMB Number  
1545-0074**Certificate of Accuracy**The undersigned XXXXXXXXXXXXXXXXXXXXXX is a responsible party ofXXXXXXXXXXXXXXXXXXXXXX, a Certifying Acceptance Agent under an agreement entered into with  
(CAA business name)the Internal Revenue Service dated XXXXXXXXXX. The undersigned certifies with regard to Form W-7 submitted for  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX, that the applicant is not eligible for a SSN and has  
(Form W-7 applicant's name)

provided the documentation checked below that sufficiently supports the applicant's identity, foreign status and, if applicable, residency.

**REMINDER:** A passport is the only stand-alone document that proves both "foreign status" and "identity". If a passport is not provided, a combination of two or more documents must be provided to meet the documentation requirements. Note: Additional original documentation requirements may apply for some dependents. See *Supporting Documentation* in this form's instructions.**Check the box under each category (Identity, Foreign Status) that corresponds to the documents reviewed by you.**

Supporting Documentation	Identity	Foreign Status
Passport (Stand Alone Document)*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
National Identification Card (must be current and contain name, photograph, address, date of birth and expiration date)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States Drivers License	<input checked="" type="checkbox"/>	
Civil Birth Certificate (Required for applicants under 18 if passport is not provided)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> **
Medical Records (valid only for dependents under age 6)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> **
Foreign Drivers License	<input checked="" type="checkbox"/>	
United States State Identification Card	<input checked="" type="checkbox"/>	
Foreign Voters Registration Card	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States Military Identification Card	<input checked="" type="checkbox"/>	
Foreign Military Identification Card	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
School Records (valid only for dependents under age 14 (under age 18 if a student))	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> **
Visa issued by United States Department of State	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States Citizenship and Immigration Services (USCIS) Photo Identification	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

\*Passport must have a date of entry for dependents, unless they are a dependent of U.S. military personnel stationed overseas.

\*\*May be used to establish "foreign status" only if the documents are foreign.

**Check and complete the following paragraph only if the applicant is applying for an ITIN under "Exception 1(a) - Partnership Interest".**

The undersigned further certifies that the Applicant has provided a copy of the relevant pages of the Partnership Agreement of XXXXXXXXXXXXXXXXXXXXXX and  
(Name of Partnership)  
EIN XXXXXXXXXX as documentation in support of meeting the requirements for Exception 1(a).

The undersigned further certifies that the documentation was reviewed in accordance with the procedures set forth in the Acceptance Agent Agreement and is authentic, complete, and accurate based on the information and documentation submitted by the applicant.

The Certifying Acceptance Agent shall retain copies of all relevant documents including signed copies of the Forms W-7 submitted to the IRS on behalf of the applicant upon which the Certifying Acceptance Agent has relied upon to certify the applicant's foreign status and identity.

(Signature of Responsible Party)

(Date signed)

XXXXXXXXXXXXXXXXXXXXXXXXXXX

Acceptance Agent EIN

Acceptance Agent office code

Acceptance Agent PTIN

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

	2023	2022	2021
1. State and local tax refunds .....	1. 999999999999	999999999999	999999999999
2a. State and local tax refunds with no tax benefit derived .....	2a. 999999999999	999999999999	999999999999
2b. Sales tax benefit reduction .....	2b. 999999999999	999999999999	999999999999
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3. 999999999999	999999999999	999999999999
4. Total itemized deductions from Schedule A .....	4. 999999999999	999999999999	999999999999
5. Standard deduction .....	5. 999999999999	999999999999	999999999999
6. Subtract line 5 from line 4. If result is zero or less, <b>STOP</b> here The amount on line 3 is not taxable .....	6. 999999999999	999999999999	999999999999
7. Enter the smaller of line 3 or line 6 .....	7. 999999999999	999999999999	999999999999
8. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	8. 999999999999	999999999999	999999999999
9. Enter the following amount to include on Form 1040, Sch 1, line 1:  If line 8 is: ● 0 or more, enter the amount from line 7. ● A negative amount, add lines 7 and 8 and enter net amount, but not less than zero.	9. 999999999999	999999999999	999999999999

**Tax Refund Worksheet for Itemized Deduction Limitation**

	2023*	2022*	2021*
1. State and local tax refunds subject to phase-out .....	1. 999999999999	999999999999	999999999999
2a. State and local tax refunds with no tax benefit derived .....	2a. 999999999999	999999999999	999999999999
2b. Sales tax benefit reduction .....	2b. 999999999999	999999999999	999999999999
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1  <b>Itemized deductions before state and local tax refunds:</b>	3. 999999999999	999999999999	999999999999
4. Adjusted gross income .....	4. 999999999999	999999999999	999999999999
5. AGI threshold .....	5. 999999999999	999999999999	999999999999
6. Line 4 minus line 5 .....	6. 999999999999	999999999999	999999999999
7. Itemized deductions before phase-out .....	7. 999999999999	999999999999	999999999999
8. Itemized deductions subject to phase-out .....	8. 999999999999	999999999999	999999999999
9. Multiply line 6 by 3% (.03)	9. 999999999999	999999999999	999999999999
10. Multiply line 8 by 80% (.80)	10. 999999999999	999999999999	999999999999
11. Phase-out (smaller of line 9 or line 10)	11. 999999999999	999999999999	999999999999
12. Allowable itemized deductions (line 7 minus line 11)  <b>Itemized deductions adjusted for state and local tax refund:</b>	12. 999999999999	999999999999	999999999999
13. Adjusted itemized deductions before phase-out (line 7 minus line 3)	13. 999999999999	999999999999	999999999999
14. Adjusted itemized deductions subject to phase-out (line 8 minus line 3)	14. 999999999999	999999999999	999999999999
15. Multiply line 14 by 80% (.80)	15. 999999999999	999999999999	999999999999
16. Adjusted phase-out (smaller of line 9 or 15)	16. 999999999999	999999999999	999999999999
17. Adjusted itemized deductions allowed (line 13 minus line 16)	17. 999999999999	999999999999	999999999999
18. Standard deduction .....	18. 999999999999	999999999999	999999999999
19. Enter the larger of line 17 or line 18 .....	19. 999999999999	999999999999	999999999999
20. Line 12 minus line 19 .....	20. 999999999999	999999999999	999999999999
21. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	21. 999999999999	999999999999	999999999999
22. Enter the following amount to include on Form 1040, Sch 1, line 1:  If line 21 is: ● 0 or more, enter the amount from line 20. ● A negative amount, add lines 20 and 21 and enter net amount, but not less than zero.	22. 999999999999	999999999999	999999999999

\* Schedule A limitation did not apply for 2018 forward, due to the Tax Cuts and Jobs Act of 2017.

Name as shown on return

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Name of payer XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Simplified Method Worksheet**

1. Enter the total pension or annuity payments received this year. Also, add this amount to the total on Form 1040 or 1040-SR, line 5a or Form 1040NR, line 5a ..... 1. 9999999999999
2. Enter cost in the plan (contract) at annuity starting date plus any death benefit exclusion\* ..... 2. 9999999999999  
**Note:** If the annuity starting date was **before this year** and this worksheet was completed last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below. Otherwise, go to line 3.
3. Enter the appropriate number from Table 1 below. **But if the annuity starting date was after 1997 and the payments are for taxpayer life and that of taxpayer beneficiary, enter the appropriate number from Table 2 below** ..... 3. 9999999999999
4. Divide line 2 by line 3 ..... 4. 9999999999999
5. Multiply line 4 by the number of months for which this year's payments were made. If the annuity starting date was **before 1987**, enter this amount on line 8 below and skip lines 6, 7, 10, and 11. Otherwise, go to line 6 ..... 5. 9999999999999
6. Enter any amounts previously recovered tax free in years after 1986 ..... 6. 9999999999999
7. Subtract line 6 from line 2 ..... 7. 9999999999999
8. Enter the **lesser** of line 5 or line 7 ..... 8. 9999999999999
9. **Taxable amount for year.** Subtract line 8 from line 1. Enter the result, but not less than zero. Include this amount on Form 1040, line 5b, Form 1040SR line 5b, or Form 1040NR, line 5b. **Note:** if Form 1099-R shows a larger taxable amount, use the amount on line 9 instead. For a retired public safety officer, see instructions before entering an amount on the tax return. ..... 9. 9999999999999
10. Was your annuity starting date before 1987?  
 Yes. **STOP.** Do not complete the rest of this worksheet.  
 No. Add lines 6 and 8. This is the amount recovered tax free through 2024. This number will be needed to fill out this worksheet next year ..... 10. 9999999999999
11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, there is no need to complete this worksheet next year. The payments received next year will be fully taxable ..... 11. 9999999999999

**Table 1 for Line 3 Above****AND the annuity starting date was-**

<b>IF the age at annuity starting date was...</b>	<b>before November 19, 1996, enter on line 3...</b>	<b>after November 18, 1996, enter on line 3...</b>
55 or under	300	360
56-60	260	310
61-65	240	260
66-70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

<b>IF the combined ages at annuity starting date were...</b>	<b>THEN enter on line 3...</b>
110 or under	410
111-120	360
121-130	310
131-140	260
141 or over	210

\* A death benefit exclusion (up to \$5,000) applied to certain benefits received by employees who died before August 21, 1996

**General Rule Worksheet**

1. Enter the cost of the contract ..... 1. 9999999999999
2. The expected return as calculated following I.R.S. Publication 939 ..... 2. 9999999999999
3. Line 1 divided by line 2 (the exclusion percentage) ..... 3. 9999999999999
4. The first regular periodic payment received ..... 4. 9999999999999
5. Multiply line 3 by line 4 to calculate the tax free portion of each subsequent payment ..... 5. 9999999999999
6. Number of payments received this year ..... 6. 9999999999999
7. Multiply line 6 by exclusion percentage calculated on line 3 by first periodic payment received on line 4 ..... 7. 9999999999999
8. Total payments received this year. If already recovered the investment in the contract, this amount is also the taxable amount of this year's distributions ..... 8. 9999999999999
9. If not already recovered your investment in the contract, subtract line 7 from line 8, this amount is the taxable portion of this year's distributions ..... 9. 9999999999999

Name as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

State of

XXXXXXXXXXXXXXXXXXXX

Locality of

XXXXXXXXXXXXXXXXXXXX

**General Sales Tax from IRS Tables**

1. Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11 ..... 1. 999999999999
2. Add the nontaxable amounts from Form 1040 or 1040-SR, lines 2b, 4a, 5a, 6a (Exclude rollovers and tax-free Sec. 1035 exchanges) ..... 2. 999999999999
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation.  
Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2024 ..... 3. 999999999999
4. Add lines 1 through 3, this is income for general sales tax table purposes ..... 4. 999999999999
5. Enter the amount from the sales tax table in the Schedule A instructions. ....  
Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8  
and enter the amount from line 5 on line 9 ..... 5. 999999999999
6. Enter the number of days of residence in state ..... 6. 999999999999
7. Total days in year ..... 7. 366
8. Divide line 6 by line 7 (rounded to at least 3 decimal places) ..... 8. 999999999999
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. ..... 9. 999999999999

**Local Sales Tax Using IRS Tables**

10. Enter the amount from the sales tax table in the Schedule A instructions. ..... 10. 999999999999
11. If you are a resident of Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter  
the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions. ..... 11. 999999999999
12. Enter the local general sales tax rate (exclude statewide local sales tax rate) ..... 12. 999999999999
13. Enter the state general sales tax rate (include statewide local sales tax rate) ..... 13. 999999999999
14. Divide line 12 by line 13 (rounded to at least 3 decimal places) ..... 14. 999999999999
15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax  
using the optional local sales tax tables.  
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18  
and enter the amount from line 15 on line 19  
If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax  
using the optional state and certain local sales tax tables.  
Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18  
and enter the amount from line 15 on line 19 ..... 15. 999999999999
16. Enter the number of days of residence in locality ..... 16. 999999999999
17. Total days in year ..... 17. 366
18. Divide line 16 by line 17 (rounded to at least 3 decimal places) ..... 18. 999999999999
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. ..... 19. 999999999999

**General Sales Tax Summary**

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets ..... 20. 999999999999
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets ..... 21. 999999999999
22. Add lines 20 and 21, this is the total General Sales taxes using the tables ..... 22. 999999999999
23. Enter the actual state and local general sales taxes paid ..... 23. 999999999999
24. Enter the greater of line 22 or line 23 ..... 24. 999999999999
25. Enter the state and local taxes paid on specified items (major purchases) ..... 25. 999999999999
26. Add lines 24 and 25, this is the deductible General Sales tax ..... 26. 999999999999
27. Enter total state and local income taxes paid ..... 27. 999999999999

Enter the greater of line 26 or 27 on Schedule A, line 5a. If line 26 is greater, mark the Schedule A, line 5a box.

Name of person with **self-employment** income (as shown on Form 1040 or 1040-SR)  
 XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form/Schedule XXXX Unit number 999

Plan Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

### Keogh, 401(K) and SEP Plan Contribution Worksheet

#### Self-Employed Person's Rate Worksheet

- |   |                        |
|---|------------------------|
| 1. Plan contribution rate as a decimal (for example, 15% would be 0.15) ..... | 1. <u>999999999999</u> |
| 2. Rate in line 1 plus 1 (for example, 0.15 plus 1 would be 1.15) .....       | 2. <u>999999999999</u> |
| 3. Self-employed rate as a decimal (divide line 1 by line 2) .....            | 3. <u>999999999999</u> |

#### Self-Employed Person's Deduction Worksheet

- |   |                        |
|---|------------------------|
| <b>Step 1</b> Enter your net profit from Sch C, line 31; Sch F, line 34; or Sch K-1, box 14, Code A*                | 1. <u>999999999999</u> |
| * Less amount of expenses subtracted from box 14, Code A to determine the amount on line 1 or line 2 of Schedule SE |                        |

- |   |                        |
|---|------------------------|
| <b>Step 2</b> Enter your deduction for self-employment tax from Schedule 1, line 15 ..... | 2. <u>999999999999</u> |
|---|------------------------|

- |  |                        |
|--|------------------------|
| <b>Step 3</b> Net earnings from self-employment. Subtract step 2 from step 1 ..... | 3. <u>999999999999</u> |
|--|------------------------|

- |  |                        |
|--|------------------------|
| <b>Step 4</b> Enter the self-employed rate shown on line 3 above ..... | 4. <u>999999999999</u> |
|--|------------------------|

- |   |                        |
|---|------------------------|
| <b>Step 5</b> Multiply Step 3 by Step 4 ..... | 5. <u>999999999999</u> |
|---|------------------------|

- |   |                        |
|---|------------------------|
| <b>Step 6</b> Multiply \$345,000 by your plan contribution rate from line 1 above ..... | 6. <u>999999999999</u> |
|---|------------------------|

- |   |                        |
|---|------------------------|
| <b>Step 7</b> Enter the amount contributed to the retirement plan ..... | 7. <u>999999999999</u> |
|---|------------------------|

- |   |                        |
|---|------------------------|
| <b>Step 8</b> Enter the <b>smaller</b> of step 5, step 6, or step 7 ..... | 8. <u>999999999999</u> |
|---|------------------------|

- |   |                        |
|---|------------------------|
| <b>Step 9</b> Contribution dollar limit ..... | 9. <u>999999999999</u> |
|---|------------------------|

- If you made elective deferrals to your self-employed plan, go to step 10.
- Otherwise, skip steps 10 through 19 and enter the **smaller** of step 8 or step 9 on step 20

- |  |                           |
|--|---------------------------|
| <b>Step 10</b> Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2024. Don't enter more than \$23,000 ..... | X 10. <u>999999999999</u> |
|--|---------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 11</b> Subtract step 10 from step 9 ..... | 11. <u>999999999999</u> |
|---|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 12</b> Subtract step 10 from step 3 ..... | 12. <u>999999999999</u> |
|---|-------------------------|

- |  |                         |
|--|-------------------------|
| <b>Step 13</b> Enter one-half of step 12 ..... | 13. <u>999999999999</u> |
|--|-------------------------|

- |  |                         |
|--|-------------------------|
| <b>Step 14</b> Enter the <b>smallest</b> of steps 8, 11, or 13 ..... | 14. <u>999999999999</u> |
|--|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 15</b> Subtract step 14 from step 3 ..... | 15. <u>999999999999</u> |
|---|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 16</b> Enter the <b>smaller</b> of step 10 or step 15 ..... | 16. <u>999999999999</u> |
|---|-------------------------|

- If you made catch-up contributions, go to step 17.
- Otherwise, skip steps 17 through 19 and go to step 20.

- |  |                         |
|--|-------------------------|
| <b>Step 17</b> Subtract step 16 from step 15 ..... | 17. <u>999999999999</u> |
|--|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 18</b> Enter your catch-up contributions (including designated Roth contributions), if any. Don't enter more than \$7,500 ..... | 18. <u>999999999999</u> |
|---|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 19</b> Enter the <b>smaller</b> of step 17 or step 18 ..... | 19. <u>999999999999</u> |
|---|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 20</b> Add steps 14, 16, and 19. .... | 20. <u>999999999999</u> |
|---|-------------------------|

- |  |                         |
|--|-------------------------|
| <b>Step 21</b> Enter the amount of designated Roth contributions included on lines 10 and 18 ..... | 21. <u>999999999999</u> |
|--|-------------------------|

- |   |                         |
|---|-------------------------|
| <b>Step 22</b> Subtract step 21 from step 20. This is your <b>maximum deductible contribution</b> ..... | 22. <u>999999999999</u> |
|---|-------------------------|

Enter this amount on Schedule 1, line 16

#### SIMPLE Plan Contribution Worksheet

- |   |                          |
|---|--------------------------|
| 1. Enter your net earnings from self-employment .....   | 1. <u>999999999999</u>   |
| 2. Enter the SIMPLE plan contribution amount. Do not enter more than \$16,000 (\$17,600 for increased deferral limit) ..... | X 2. <u>999999999999</u> |
| 3. Enter the <b>smaller</b> of line 1 or line 2 .....   | 3. <u>999999999999</u>   |
| 4. Enter the SIMPLE employer matching contributions .....   | 4. <u>999999999999</u>   |
| 5. Enter the <b>smaller</b> of line 3 or line 4 .....   | 5. <u>999999999999</u>   |
| 6. Enter your catch-up contributions (if any). Do not enter more than \$3,500 (\$3,850 for increased deferral limit) .....  | 6. <u>999999999999</u>   |
| 7. Enter your employer matching catch-up contributions. ....  | 7. <u>999999999999</u>   |
| 8. Add lines 3, 5, 6 and 7. ....  | 8. <u>999999999999</u>   |
| 9. Enter the amount of designated Roth contributions .....  | 9. <u>999999999999</u>   |
| 10. Subtract line 9 from line 8. This is your <b>SIMPLE plan maximum deductible contribution</b> .....                      | 10. <u>999999999999</u>  |

Enter this amount on Schedule 1, line 16 .....

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form 1040

## Keogh/401(K)/SEP/SIMPLE Contribution Reconciliation Worksheet

2024

Name of person with **self-employment** income (as shown on Form 1040)  
 XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXXXXXX

Description XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Form/Schedule XXXX Unit number 999

Plan Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Keogh, 401(K), Profit-Sharing, Defined Benefit, Money Purchase Plan Contribution Reconciliation Worksheet**

1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet ..... 1. 99999999999999
2. Enter the amount of contributions already made to the plan ..... 2. 99999999999999
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 ..... 3. 99999999999999
  - If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
  - If the amount on line 3 is less than zero, this is your excess contribution

**SEP, SARSEP Plan Contribution Reconciliation Worksheet**

1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet ..... 1. 99999999999999
2. Enter the amount of contributions already made to the plan ..... 2. 99999999999999
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 ..... 3. 99999999999999
  - If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
  - If the amount on line 3 is less than zero, this is your excess contribution

**SIMPLE Plan Contribution Reconciliation Worksheet**

1. Enter the amount of your salary reduction contribution deduction from lines 3 and 6 of the SIMPLE Plan Contribution Worksheet ..... 1. 99999999999999
2. Enter the amount of salary reduction contributions already made to the plan ..... 2. 99999999999999
3. **Remaining balance of salary reduction contributions to be made or (excess contributions).** Subtract line 2 from line 1 ..... 3. 99999999999999
  - If the amount on line 3 is greater than zero, this is your remaining balance of salary reduction contributions to be made to the plan
  - If the amount on line 3 is less than zero, this is your excess salary reduction contribution
4. Enter the amount of your matching contribution deduction from lines 5 and 7 of the SIMPLE Plan Contribution Worksheet ..... 4. 99999999999999
5. Enter the amount of matching contributions already made to the plan ..... 5. 99999999999999
6. **Remaining balance of matching contributions to be made or (excess contributions).** Subtract line 5 from line 4 ..... 6. 99999999999999
  - If the amount on line 6 is greater than zero, this is your remaining balance of matching contributions to be made to the plan
  - If the amount on line 6 is less than zero, this is your excess matching contribution

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Standard Deduction Worksheet**

1. Enter the amount shown below for your filing status.

- Single or Married filing separately - \$14,600
- Married filing jointly or qualifying widow(er) - \$29,200
- Head of household - \$21,900

1. 999999999999

2. Can you (or your spouse if married, filing jointly) be claimed as a dependent?

- No. Skip line 3; enter the amount from line 1 on line 4.  
 Yes. Go to line 3.

3. Is your **earned income** more than \$850?

- Yes. Add \$450 to your earned income. Enter the total.  
 No. Enter \$1,300

3. 999999999999

4. Enter the **smaller** of line 1 or line 3. If under 65 and not blind, continue to line 6. **Otherwise**, go to line 5.

5. Check if:  You were 65 or older,  Blind;  Spouse was 65 or older,  Blind. **Total boxes checked** 9

If 65 or older or blind, multiply \$1,550 (\$1,950 if single or head of household) by the number in the box above

6. Add lines 4 and 5. Enter the total here and on Form 1040 or 1040-SR, line 12

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Dependent Modified Adjusted Gross Income Worksheet**

1. Are you required to file a tax return?

- No. Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income.  
 Yes. Include Modified Adjusted Gross Income in claiming taxpayer's household income.

2. **Adjusted Gross Income.** Enter the amount from Form 1040, Line 11

2. 999999999999

3. Enter tax-exempt interest from Form 1040, line 2a

3. 999999999999

4. Enter any amounts from your Form 2555, lines 45 and 50

4. 999999999999

5. **Subtotal.** Combine lines 2 through 4

5. 999999999999

6. Enter the total Social Security benefits from Form 1040, line 6a

6. 999999999999

7. Enter the taxable Social Security benefits from Form 1040, line 6b

7. 999999999999

8. Nontaxable Social Security benefits. Subtract line 7 from line 6

8. 999999999999

9. **Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**

Add lines 5 and 8

9. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Exemptions Worksheet**

1. Multiply \$0 by the total number of exemptions claimed on Form 1040, line 6d ..... 1. 999999999999
2. Enter the amount from Form 1040, line 38 ..... 2. 999999999999
3. Enter on line 3 the amount shown below for your filing status:
  - Single - \$266,700
  - Married filing jointly or Qualifying widow(er) - \$320,000
  - Married filing separately - \$160,000
  - Head of household - \$20,8003. 999999999999
4. Subtract line 3 from line 2. If zero or less, **stop here**; enter the amount from line 1 above on Form 1040, line 42 ..... 4. 999999999999  
**Note:** If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), **stop here**; you **cannot** take a deduction for exemptions. Enter -0- on Form 1040, line 42.
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, increase 0.0004 to 1) ..... 5. 999999999999
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount ..... 6. 999999999999
7. Multiply line 1 by line 6 ..... 7. 999999999999
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42 ..... 8. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet for Nonrailroad Employees**

1. Add all social security tax withheld (but not more than \$10453.20 for each employer). This tax should be shown in box 4 of your Forms W-2. Enter the total here ..... 1. 999999999999
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040, Schedule 2, line 13 ..... 2. 999999999999
3. Add lines 1 and 2. If \$10453.20 or less, stop here. You cannot claim the credit ..... 3. 999999999999
4. Social security tax limit ..... 4. 999999999999
5. Credit. Subtract line 4 from line 3. Enter the credit on Form 1040, Schedule 3, line 11 ..... 5. 999999999999

**Worksheet for Railroad Employees**

1. Add all social security and tier 1 RRTA tax withheld (but not more than \$10453.20 for each employer). Box 4 of your Forms W-2 should show social security and box 14 should show tier 1 RRTA tax. Enter the total here ..... 1. 999999999999
2. Enter any uncollected social security and tier 1 RRTA tax on tips or group-term life insurance included in the total on Form 1040, Schedule 2, line 13 ..... 2. 999999999999
3. Add lines 1 and 2. If \$10453.20 or less, stop here. You cannot claim the credit ..... 3. 999999999999
4. Social security and tier 1 RRTA tax limit ..... 4. 999999999999
5. Credit. Subtract line 4 from line 3. Enter the credit on Form 1040, Schedule 3, line 11 ..... 5. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Credit Limit Worksheet A**

1. Enter the amount from Form 1040, 1040-SR, or Form 1040NR, line 18 .....
  2. Add the amounts from Schedule 3, lines 1, 2, 3, 4, 5b, 6d, 6f, 6l and 6m. Enter the total .....
  3. Subtract line 2 from line 1 .....
  4. Do you meet all the following conditions?
    - You are claiming one or more of the following credits:  
Form 8396; Form 8839; Form 5695, Part I; Form 8859
    - You are not filing Form 2555.
    - Schedule 8812, line 4 is more than zero.
- No.** Enter-0-.      } .....      4. 999999999999
- Yes.** Enter the amount from the Credit Limit Worksheet B.      } .....      5. 999999999999
5. Subtract line 4 from line 3. Enter the result here and on Schedule 8812, line 13 .....

**Credit Limit Worksheet B**Use this worksheet **only** if you checked "Yes" on line 4 of the Credit Limit Worksheet A above.

1. Enter the amount from Schedule 8812, line 12 .....
2. Number of qualifying children under age 17 with the required social security number: 99 x \$1,700. Enter the result .....
3. Enter the earned income from line 7 of the Child Tax Credit Earned Income Worksheet .....
4. Is the amount on line 3 more than \$2,500?
 

**No.** Leave line 4 blank, enter -0- on line 5, and go to line 6.      } .....      4. 999999999999

**Yes.** Subtract \$2,500 from the amount on line 3. Enter the result.      } .....      5. 999999999999
5. Multiply the amount on line 4 by 15% (.15) and enter the result .....
6. On line 2 of this worksheet, is the amount \$5,100 or more?
 

**No.** If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7.  
Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.

**Yes.** If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12 below. Otherwise go to line 7.
7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your Form(s) W-2. ....
8. Enter the total of the amounts from Schedule 1, line 15 and Schedule 2, lines 5, 6 and 13 .....
9. Add lines 7 and 8. Enter the total .....
10. Enter the amounts from Form 1040/1040-SR, line 27 and Schedule 3, line 11; 1040-NR, Schedule 3, line 11 .....
11. Subtract line 10 from line 9. If the result is zero or less, enter -0- .....
12. Enter the **larger** of line 5 or line 11 .....
13. Enter the **smaller** of line 2 or line 12 .....
14. Is the amount on line 13 of this worksheet more than the amount on line 1?
 

**No.** Subtract line 13 from line 1. Enter the result.      } .....      14. 999999999999

**Yes.** Enter -0-.      } .....      15. 999999999999
15. Enter the total of the amounts from Schedule 3, lines 5a, 6c, 6g, and 6h. Enter this amount on line 4 of the Credit Limit Worksheet A .....

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Before you begin:**

- Use this worksheet only if you were sent here from the Credit Limit Worksheet B or line 18a of Schedule 8812.
- Disregard community property laws when figuring the amounts to enter on this worksheet.
- If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1.a. Enter the amount from line 1z of Form 1040, 1040-SR, or Form 1040-NR .....	1a. <u>999999999999</u>
b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 18b. This amount should be shown in Form(s) W-2, box 12, with code Q .....	1b. <u>999999999999</u>
Next, if you are filing Schedule C, F, or SE, or you received a Schedule K-1 (Form 1065), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.	
2.a. Enter any statutory employee income reported on line 1 of Schedule C .....	2a. <u>999999999999</u>
b. Enter any net profit or (loss) from Schedule C, line 31 and Schedule K-1 (Form 1065), box 14 code A (other than farming).* Reduce this amount by any partnership section 179 expense deduction, any depletion on oil and gas properties, and any unreimbursed nonfarm partnership expenses you deducted on Schedule E. <b>Do not</b> include any statutory employee income or any other amounts exempt from self-employment tax .....	2b. <u>999999999999</u>
c. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce this amount by any partnership section 179 expense deduction, any depletion on oil and gas properties, and any unreimbursed farm partnership expenses you deducted on Schedule E. <b>Do not</b> include any amounts exempt from self-employment tax .....	2c. <u>999999999999</u>
d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c .....	2d. <u>999999999999</u>
e. If line 2c is a profit, enter the <b>smaller</b> of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c .....	2e. <u>999999999999</u>
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, <b>stop</b> . Do not complete the rest of this worksheet. Instead, enter -0- on line 3 of the Credit Limit Worksheet B or line 18a of Schedule 8812, whichever applies .....	3. <u>999999999999</u>
4. Enter the Medicaid waiver payment amounts excluded from income on Form 1040 or 1040-SR, Schedule 1, line 8s, unless you choose to include these amounts in earned income, in which case enter zero .....	4. <u>999999999999</u>
5. Enter the amount from Schedule 1 (Form 1040, 1040-SR, or 1040-NR), line 15 .....	5. <u>999999999999</u>
6. Add lines 4 and 5 .....	6. <u>999999999999</u>
7. Subtract line 6 from line 3 .....	7. <u>999999999999</u>

- If you were sent here from the Credit Limit Worksheet B, enter this amount on line 3 of that worksheet.
- If you were sent here from Schedule 8812, enter this amount on line 18a of that form.

\*If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Social security tax, Medicare tax, and Additional Medicare Tax on wages.**

1. Enter the social security tax withheld (Form(s) W-2, box 4) .....
2. Enter the Medicare tax withheld (Forms(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld .....
3. Enter any amount from Form 8959, line 7 .....
4. Add lines 1, 2, and 3 .....
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) .....
6. Subtract line 5 from line 4 .....

1. 999999999999
2. 999999999999
3. 999999999999
4. 999999999999
5. 999999999999
6. 999999999999

**Additional Medicare Tax on Self-Employment Income.**

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) .....

7. 999999999999

**Tier 1 RRTA taxes as an Employee of a Railroad.** Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 Tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14) .....
9. Enter the Medicare Tax (Form(s) W-2, box 14) .....
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17) .....
11. Add lines 8, 9 and 10 .....

8. 999999999999
9. 999999999999
10. 999999999999
11. 999999999999

**Line 21 Amount**

12. Add lines 6, 7 and 11. Enter here and on line 21 of Schedule 8812 and if applicable, line 7 of Credit Limit Wrk B .....

12. 999999999999

Name as shown on return

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Current Year Contributions

AGI X 999999999999 \*Adjusted for Pre-TCJA NOL 999999999999 \*Adjusted for Post-TCJA NOL 999999999999

	Contribution	AGI Limitation	CY Amount Utilized	Utilized by NOL	Carryover to Next Year
60% Cash	999999999999	999999999999	999999999999	999999999999	999999999999
50% NonCash	999999999999	999999999999	999999999999	999999999999	999999999999
30% Cash	999999999999	999999999999	999999999999	999999999999	999999999999
30% NonCash	999999999999	999999999999	999999999999	999999999999	999999999999
50% Cap Gain (30%)	999999999999	999999999999	999999999999	999999999999	999999999999
20% NonCash	999999999999	999999999999	999999999999	999999999999	999999999999
Qual Conservation	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

XX

**60% Limitation Carryover Items**      60% AGI Limitation 999999999999 Remaining Overall AGI Limitation 999999999999

Fifth - 2019	999999999999	999999999999	999999999999	999999999999	999999999999
Fourth - 2020	999999999999	999999999999	999999999999	999999999999	999999999999
Third - 2021	999999999999	999999999999	999999999999	999999999999	999999999999
Second - 2022	999999999999	999999999999	999999999999	999999999999	999999999999
First - 2023	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

**50% Limitation Carryover Items**      50% AGI Limitation 999999999999 Remaining Overall AGI Limitation 999999999999

Fifth - 2019	999999999999	999999999999	999999999999	999999999999	999999999999
Fourth - 2020	999999999999	999999999999	999999999999	999999999999	999999999999
Third - 2021	999999999999	999999999999	999999999999	999999999999	999999999999
Second - 2022	999999999999	999999999999	999999999999	999999999999	999999999999
First - 2023	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

**30% Limitation Carryover Items**      30% AGI Limitation 999999999999 Remaining Overall AGI Limitation 999999999999

Fifth - 2019	999999999999	999999999999	999999999999	999999999999	999999999999
Fourth - 2020	999999999999	999999999999	999999999999	999999999999	999999999999
Third - 2021	999999999999	999999999999	999999999999	999999999999	999999999999
Second - 2022	999999999999	999999999999	999999999999	999999999999	999999999999
First - 2023	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

**Capital gain 50%(30%) Carryover Items**      50/30% AGI Limitation 999999999999 Remaining Overall AGI Limitation 999999999999

Fifth - 2019	999999999999	999999999999	999999999999	999999999999	999999999999
Fourth - 2020	999999999999	999999999999	999999999999	999999999999	999999999999
Third - 2021	999999999999	999999999999	999999999999	999999999999	999999999999
Second - 2022	999999999999	999999999999	999999999999	999999999999	999999999999
First - 2023	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

**20% Limitation Carryover Items**      20% AGI Limitation 999999999999 Remaining Overall AGI Limitation 999999999999

Fifth - 2019	999999999999	999999999999	999999999999	999999999999	999999999999
Fourth - 2020	999999999999	999999999999	999999999999	999999999999	999999999999
Third - 2021	999999999999	999999999999	999999999999	999999999999	999999999999
Second - 2022	999999999999	999999999999	999999999999	999999999999	999999999999
First - 2023	999999999999	999999999999	999999999999	999999999999	999999999999
Totals	999999999999		999999999999	999999999999	999999999999

Cash contributions to Schedule A, Line 11	999999999999	Carryover from prior years to Schedule A, Line 13	999999999999
Non-cash contributions to Schedule A, Line 12	999999999999	Contributions utilized by NOL Carryover Worksheets	999999999999

Name as shown on return

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Taxpayer Identification Number  
XXXXXXXXXXXXAGI X 9999999999999\*Adjusted for Pre-TCJA NOL 9999999999999\*Adjusted for Post TCJA NOL 9999999999999**50% Limitation Qualified Conservation Carryover Items**

50% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
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	Contribution	AGI Limitation	CY Amount Utilized	Utilized by NOL	Carryover to Next Year
Fifteenth - 2009	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourteenth - 2010	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Thirteenth - 2011	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Twelfth - 2012	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eleventh - 2013	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Tenth - 2014	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Ninth - 2015	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eighth - 2016	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Seventh - 2017	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Sixth - 2018	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>		<u>9999999999999</u>

**100% Limitation Qualified Conservation Carryover Items**

100% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
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	Contribution	AGI Limitation	CY Amount Utilized	Utilized by NOL	Carryover to Next Year
Fifteenth - 2009	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourteenth - 2010	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Thirteenth - 2011	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Twelfth - 2012	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eleventh - 2013	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Tenth - 2014	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Ninth - 2015	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eighth - 2016	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Seventh - 2017	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Sixth - 2018	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>		<u>9999999999999</u>

Carryover from prior years to Schedule A, Line 13  
Contributions utilized by NOL, Wrk 2, Line 249999999999999  
9999999999999

Name as shown on return

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Taxpayer Identification Number  
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## Current Year Contributions

AGI X 9999999999999 \*Adjusted for Pre-TCJA AMT NOL 9999999999999 \*Adjusted for Post-TCJA AMT NOL 9999999999999

	Contribution	AGI Limitation	CY Amount Utilized	Utilized by AMT NOL	Carryover to Next Year
60% Cash	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
50% NonCash	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
30% Cash	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
30% NonCash	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
50% Cap Gain (30%)	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
20% NonCash	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Qual Conservation	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>

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60% Limitation Carryover Items	60% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>

50% Limitation Carryover Items	50% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>

30% Limitation Carryover Items	30% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>

Capital gain 50%(30%) Carryover Items	50/30% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>

20% Limitation Carryover Items	20% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>	<u>9999999999999</u>

Total AMT charitable contributions allowed	<u>9999999999999</u>	Contributions utilized by NOL Carryover Worksheets	<u>9999999999999</u>
Less: charitable contributions allowed for reg tax	<u>9999999999999</u>		
Charitable contribution adj to Form 6251, line 3	<u>9999999999999</u>		

Name as shown on return

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXXAGI X 9999999999999 \*Adjusted for Pre-TCJA AMT NOL 9999999999999 \*Adjusted for Post-TCJA AMT NOL 9999999999999**50% Limitation Qualified Conservation Carryover Items**

50% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
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	Contribution	AGI Limitation	CY Amount Utilized	Utilized by AMT NOL	Carryover to Next Year
Fifteenth - 2009	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourteenth - 2010	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Thirteenth - 2011	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Twelfth - 2012	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eleventh - 2013	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Tenth - 2014	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Ninth - 2015	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eighth - 2016	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Seventh - 2017	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Sixth - 2018	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>		<u>9999999999999</u>

**100% Limitation Qualified Conservation Carryover Items**

100% AGI Limitation	<u>9999999999999</u>	Remaining Overall AGI Limitation	<u>9999999999999</u>
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Fifteenth - 2009	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourteenth - 2010	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Thirteenth - 2011	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Twelfth - 2012	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eleventh - 2013	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Tenth - 2014	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Ninth - 2015	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Eighth - 2016	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Seventh - 2017	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Sixth - 2018	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fifth - 2019	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Fourth - 2020	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Third - 2021	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Second - 2022	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
First - 2023	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>	<u>9999999999999</u>
Totals	<u>9999999999999</u>		<u>9999999999999</u>		<u>9999999999999</u>

Total prior year AMT charitable contributions allowed 9999999999999Less: prior year AMT contributions allowed for regular tax 9999999999999Charitable contribution adjustment to Form 6251, line 3 9999999999999Contributions utilized by NOL, Wrk 6, Line 19 9999999999999

Name

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Taxpayer Identification Number

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- |   |                        |
|---|------------------------|
| 1. 2024 payments paid in 2025 .....   | 1. <u>999999999999</u> |
| 2. 2024 extension paid in 2025 .....  | 2. <u>999999999999</u> |
| 3. 2024 additional payment paid in 2025 .....   | 3. <u>999999999999</u> |
| 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) .....                                  | 4. <u>999999999999</u> |
| 5. Total payments on the 2024 return .....  | 5. <u>999999999999</u> |
| 6. Total 2024 overpayment/refund .....  | 6. <u>999999999999</u> |
| 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) ..... | 7. <u>999999999999</u> |
| 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) .....           | 8. <u>999999999999</u> |

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- |   |                        |
|---|------------------------|
| 1. 2024 payments paid in 2025 .....   | 1. <u>999999999999</u> |
| 2. 2024 extension paid in 2025 .....  | 2. <u>999999999999</u> |
| 3. 2024 additional payment paid in 2025 .....   | 3. <u>999999999999</u> |
| 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) .....                                  | 4. <u>999999999999</u> |
| 5. Total payments on the 2024 return .....  | 5. <u>999999999999</u> |
| 6. Total 2024 overpayment/refund .....  | 6. <u>999999999999</u> |
| 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) ..... | 7. <u>999999999999</u> |
| 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) .....           | 8. <u>999999999999</u> |

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- |   |                        |
|---|------------------------|
| 1. 2024 payments paid in 2025 .....   | 1. <u>999999999999</u> |
| 2. 2024 extension paid in 2025 .....  | 2. <u>999999999999</u> |
| 3. 2024 additional payment paid in 2025 .....   | 3. <u>999999999999</u> |
| 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) .....                                  | 4. <u>999999999999</u> |
| 5. Total payments on the 2024 return .....  | 5. <u>999999999999</u> |
| 6. Total 2024 overpayment/refund .....  | 6. <u>999999999999</u> |
| 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) ..... | 7. <u>999999999999</u> |
| 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) .....           | 8. <u>999999999999</u> |

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- |   |                        |
|---|------------------------|
| 1. 2024 payments paid in 2025 .....   | 1. <u>999999999999</u> |
| 2. 2024 extension paid in 2025 .....  | 2. <u>999999999999</u> |
| 3. 2024 additional payment paid in 2025 .....   | 3. <u>999999999999</u> |
| 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) .....                                  | 4. <u>999999999999</u> |
| 5. Total payments on the 2024 return .....  | 5. <u>999999999999</u> |
| 6. Total 2024 overpayment/refund .....  | 6. <u>999999999999</u> |
| 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) ..... | 7. <u>999999999999</u> |
| 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) .....           | 8. <u>999999999999</u> |

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- |   |                        |
|---|------------------------|
| 1. 2024 payments paid in 2025 .....   | 1. <u>999999999999</u> |
| 2. 2024 extension paid in 2025 .....  | 2. <u>999999999999</u> |
| 3. 2024 additional payment paid in 2025 .....   | 3. <u>999999999999</u> |
| 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) .....                                  | 4. <u>999999999999</u> |
| 5. Total payments on the 2024 return .....  | 5. <u>999999999999</u> |
| 6. Total 2024 overpayment/refund .....  | 6. <u>999999999999</u> |
| 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) ..... | 7. <u>999999999999</u> |
| 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) .....           | 8. <u>999999999999</u> |

Total of ALL 2024 state/local tax refunds attributable to tax paid in 2025 (sum of lines 7) .....

999999999999

Total of ALL 2024 state/local tax refunds attributable to tax paid in 2024 (sum of lines 8; for 2025 Tax Refund Wrk) .....

999999999999

Name

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Taxpayer Identification Number

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**2024 State and Local Refunds Not Taxable in 2025 Due to AMT**

1. Total refund attributable to 2024 (from total on Wrk 10, Tax Refund Wrk - 2024 State and Local Refunds)	1. <u>999999999999</u>
2. 2024 regular tax	2. <u>999999999999</u>
3. 2024 AMT	3. <u>999999999999</u>
4. 2024 Total Tax (line 2 + line 3)	4. <u>999999999999</u>
5. 2024 Federal Marginal Tax Rate	5. <u>999999999999</u>
6. Tentative no benefit (line 3 divided by line 5)	6. <u>999999999999</u>
7. Adjustment (smaller of line 1 or line 6)	7. <u>999999999999</u>
8. Recalculated 2024 Itemized Deductions	8. <u>999999999999</u>
9. Recalculated 2024 Taxable Income	9. <u>999999999999</u>
10. Recalculated 2024 Tax	10. <u>999999999999</u>
Recalculated 2024 Tax using Sch D Tax Wrk or QDCGTW	<u>999999999999</u>
Recalculated 2024 Form 8615	<u>999999999999</u>
Recalculated 2024 Schedule J	<u>999999999999</u>
11. Recalculated 2024 AMT	11. <u>999999999999</u>
12. New 2024 Total Tax (line 10 + line 11)	12. <u>999999999999</u>
13. <b>2024 state and local refunds not taxable in 2025 due to AMT</b> (equals line 7, if line 12 < or = line 4)	13. <u>999999999999</u>

The amount from Line 13 will carry to the 2025 Tax Refund Worksheet

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**2024 State and Local Refunds Not Taxable in 2025 Due to Zero Tax**

1. Total refund attributable to 2024 (from total on Wrk 10, Tax Refund Wrk - 2024 State and Local Refunds)	1. <u>999999999999</u>
2. 2024 regular tax after credits	2. <u>999999999999</u>
3. Recalculated 2024 tax after credits	3. <u>999999999999</u>
4. Difference, if any (line 2 - line 3)	4. <u>999999999999</u>
5. <b>2024 state and local refunds not taxable in 2025 due to zero tax</b> (equals line 1, if line 4 = zero)	5. <u>999999999999</u>

The amount from Line 5 will carry to the 2025 Tax Refund Worksheet

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**2024 State and Local Refunds Not Taxable in 2025 Due to Sch A Tax Deduction Limitation**

1. 2024 Schedule A line 5d - state and local taxes before limitation	1. <u>999999999999</u>
2. Total refund attributable to 2024 (from total on Wrk 10, Tax Refund Wrk - 2024 State and Local Refunds)	2. <u>999999999999</u>
3. Difference, if any (line 1 - line 2)	3. <u>999999999999</u>
4. 2024 Schedule A line 5e - limited state and local taxes	4. <u>999999999999</u>
5. Difference, if any (line 3 - line 4) (If line 5 >= zero, refund not taxable, skip to line 7)	5. <u>999999999999</u>
6. No Taxable Benefit Amount (Combine Line 2 + Line 5)	6. <u>999999999999</u>
7. <b>2024 state/local refunds not taxable in 2025 due to Sch A tax limitation</b> (equals (line 2, if line 5 >= zero) or (line 6, if line 6 is > zero))	7. <u>999999999999</u>

The amount from Line 7 will carry to the 2025 Tax Refund Worksheet

Form 1040

## Nonrefundable Personal Credit Limitation Worksheet

2024

Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number	XXXXXXXXXXXX
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**Amounts from tax return** XXX

a. Regular tax (Form 1040, line 16) .....	a. <u>9999999999999</u>	h. Child tax cr, Wrk 8, line 14 .....	h. <u>9999999999999</u>	n. Form 8859, line 3 .....	n. <u>9999999999999</u>
b. AMT (Form 1040, Schedule 2, line 2) .....	b. <u>9999999999999</u>	i. Child tax cr (Form 1040, line 19) .....	i. <u>9999999999999</u>	o. Form 8936, line 13 .....	o. <u>9999999999999</u>
c. Exc adv PTC (Form 1040, Sch 2, ln 1a) .....	c. <u>9999999999999</u>	j. Form 5695, line 32 .....	j. <u>9999999999999</u>	p. Form 8936, line 18 .....	p. <u>9999999999999</u>
d. Foreign tax cr (Form 1040, Sch 3, ln 1) .....	d. <u>9999999999999</u>	k. Form 5695, line 15 .....	k. <u>9999999999999</u>	q. Form 8834, line 7 .....	q. <u>9999999999999</u>
e. Child care cr (Form 1040, Sch 3, ln 2) .....	e. <u>9999999999999</u>	l. Form 8396, line 9 .....	l. <u>9999999999999</u>	r. Form 3800, line 38 .....	r. <u>9999999999999</u>
f. Education cr (Form 1040, Sch 3, ln 3) .....	f. <u>9999999999999</u>	m. Elderly cr (Sch R, line 22) .....	m. <u>9999999999999</u>	s. Form 8839, line 16 .....	s. <u>9999999999999</u>
g. Retirement cr (Form 1040, Sch 3, ln 4) .....	g. <u>9999999999999</u>			t. Form 8978, line 14 .....	t. <u>9999999999999</u>

	Form 2441	Schedule R	Form 8880	Form 5695, Part II	Form 5695, Part I
1. Total tax available .....	1. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
2. Other nonrefundable personal credits allowed .....	2. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
3. Limitation based on tax liability, line 1 minus line 2 .....	3. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
4. Amount from line 3 reported on .....	4. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Code(s) for tax amount(s) from above .....	5. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Code(s) for credit amount(s) from above .....	6. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

	Form 8936, Part III	Form 8936, Part IV	Form 8911, Part II	Form 8396	Form 8839
1. Total tax available .....	1. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
2. Other nonrefundable personal credits allowed .....	2. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
3. Limitation based on tax liability, line 1 minus line 2 .....	3. <u>9999999999999</u>	9999999999999	9999999999999	9999999999999	9999999999999
4. Amount from line 3 reported on .....	4. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Code(s) for tax amount(s) from above .....	5. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Code(s) for credit amount(s) from above .....	6. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

	Form 8859	Form 8801	
1. Total tax available .....	1. <u>9999999999999</u>	9999999999999	
2. Other nonrefundable personal credits allowed .....	2. <u>9999999999999</u>	9999999999999	
3. Limitation based on tax liability, line 1 minus line 2 .....	3. <u>9999999999999</u>	9999999999999	
4. Amount from line 3 reported on .....	4. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	
5. Code(s) for tax amount(s) from above .....	5. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	
6. Code(s) for credit amount(s) from above .....	6. <u>XXXXXXXXXXXX</u>	XXXXXXXXXXXX	

**Form 8863, Line 19**

1. Enter the amount from Form 8863, line 18 .....	9999999999999	5. Enter the total of code(s) d, e, m and t from above .....	9999999999999
2. Enter the amount from Form 8863, line 9 .....	9999999999999	6. Subtract line 5 from line 4 .....	9999999999999
3. Add lines 1 and 2 .....	9999999999999	7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 .....	9999999999999
4. Enter the amount from Form 1040, line 18 .....	9999999999999		

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Recipient Taxpayer ID Number

XXXXXXXXXXXX

- |  |                         |
|--|-------------------------|
| 1. Contributions to ABLE account in 2024.  | 1. <u>999999999999</u>  |
| 2. Qualified tuition program (QTP/529 Plan) rollover.  | 2. <u>999999999999</u>  |
| 3. Add lines 1 and 2. Total 2024 contributions.  | 3. <u>999999999999</u>  |
| 4. Contribution limit  | 4. <u>999999999999</u>  |
| 5. Additional contribution limit (see Pub 907 for more information).   | 5. <u>999999999999</u>  |
| 6. Add lines 4 and 5. Total contribution limit.  | 6. <u>999999999999</u>  |
| 7. Subtract line 6 from line 3 (if zero or less, enter zero). Excess contributions.                                    | 7. <u>999999999999</u>  |
| 8. Total distributions from ABLE account, not rolled over.   | 8. <u>999999999999</u>  |
| 9. Qualified disability expenses.  | 9. <u>999999999999</u>  |
| 10. Subtract line 9 from line 8 (if zero or less, enter zero). Excess distribution over qualified disability expenses. | 10. <u>999999999999</u> |
| 11. Earnings portion of distribution, not rolled over.   | 11. <u>999999999999</u> |
| 12. Divide line 9 by line 8 (not greater than 1.00). Percent of distribution used towards qualified expenses.          | 12. <u>999999999999</u> |
| 13. Line 12 multiplied by line 11. Nontaxable earnings.  | 13. <u>999999999999</u> |
| 14. Subtract line 13 from line 11. Taxable distribution of earnings from ABLE account.                                 | 14. <u>999999999999</u> |

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX																																		
Description .....	Form/Schedule <u>XXXXXX</u> Unit number ..... 999																																		
<table border="1"> <thead> <tr> <th style="text-align: left;">Asset Listing Number</th> <th style="text-align: center;">Date</th> <th colspan="4" style="text-align: center;">Description</th> </tr> </thead> <tbody> <tr><td>Vehicle 1 .....</td><td style="text-align: center;">99999</td><td style="text-align: center;">XXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td></tr> <tr><td>Vehicle 2 .....</td><td style="text-align: center;">99999</td><td style="text-align: center;">XXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td></tr> <tr><td>Vehicle 3 .....</td><td style="text-align: center;">99999</td><td style="text-align: center;">XXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td></tr> <tr><td>Vehicle 4 .....</td><td style="text-align: center;">99999</td><td style="text-align: center;">XXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td><td style="text-align: center;">XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td></tr> </tbody> </table>		Asset Listing Number	Date	Description				Vehicle 1 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Vehicle 2 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Vehicle 3 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Vehicle 4 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Asset Listing Number	Date	Description																																	
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Vehicle 2 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX																													
Vehicle 3 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX																													
Vehicle 4 .....	99999	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX																													
<b>General Information</b>	<b>Vehicle 1</b>	<b>Vehicle 2</b>	<b>Vehicle 3</b>	<b>Vehicle 4</b>																															
1. Total mileage .....	99999999	99999999	99999999	99999999																															
2. Business miles before 7/1 ( 67 cents per mile) .....	99999999	99999999	99999999	99999999																															
3. Commuting mileage .....	99999999	99999999	99999999	99999999																															
4. Other mileage .....	99999999	99999999	99999999	99999999																															
5. Business use percentage .....	99999 %	99999 %	99999 %	99999 %																															
<b>Actual Expenses</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>																															
6. Parking fees and tolls .....	9999999999	9999999999	9999999999	9999999999																															
7 a. Gasoline .....	9999999999	9999999999	9999999999	9999999999																															
b. Oil .....	9999999999	9999999999	9999999999	9999999999																															
c. Repairs .....	9999999999	9999999999	9999999999	9999999999																															
d. Maintenance .....	9999999999	9999999999	9999999999	9999999999																															
e. Tires .....	9999999999	9999999999	9999999999	9999999999																															
f. Car washes .....	9999999999	9999999999	9999999999	9999999999																															
g. Insurance .....	9999999999	9999999999	9999999999	9999999999																															
h. Interest .....	9999999999	9999999999	9999999999	9999999999																															
i. Registration .....	9999999999	9999999999	9999999999	9999999999																															
j. Licenses .....	9999999999	9999999999	9999999999	9999999999																															
k. Property taxes .....	9999999999	9999999999	9999999999	9999999999																															
l. Other vehicle expenses .....	9999999999	9999999999	9999999999	9999999999																															
m. Vehicle rentals (net of inclusion amount) .....	9999999999	9999999999	9999999999	9999999999																															
8. Total expenses. Add lines 7a - 7m .....	9999999999	9999999999	9999999999	9999999999																															
9. Business use percentage from line 5 .....	99999 %	99999 %	99999 %	99999 %																															
10. Business use portion of actual expenses .....	9999999999	9999999999	9999999999	9999999999																															
11. Depreciation .....	9999999999	9999999999	9999999999	9999999999																															
12. Total actual expense allowable. Add lines 6, 10 and 11	9999999999	9999999999	9999999999	9999999999																															
<b>Standard Mileage Rate Method</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>																															
13. Business mileage (line 2) multiplied by applicable rate	9999999999	9999999999	9999999999	9999999999																															
14. Parking fees and tolls from line 6 .....	9999999999	9999999999	9999999999	9999999999																															
15. Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)	9999999999	9999999999	9999999999	9999999999																															
16. Standard mileage rate .....	9999999999	9999999999	9999999999	9999999999																															
<b>Allowable Deduction</b>	<b>99999999999999</b>	<b>99999999999999</b>	<b>99999999999999</b>	<b>Total allowable deduction 99999999999999</b>																															

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
Name of Entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXXXX
Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	K1 Unit 999
<b>Part 1 - Partners Basis</b>	
1. Adjusted basis at the beginning of tax year,	1. <u>999999999999</u>
<b>Section A - Increases</b>	
2. Acquisitions of partnership interests and contributions of money and property	2. <u>999999999999</u>
3. Increase in liabilities XXXXXXXXXXXXXX	3. <u>999999999999</u>
4a. Ordinary business income	4a. <u>999999999999</u>
4b. Net rental real estate income	4b. <u>999999999999</u>
4c. Other net rental income	4c. <u>999999999999</u>
4d. Interest income	4d. <u>999999999999</u>
4e. Ordinary dividends	4e. <u>999999999999</u>
4f. Dividend equivalents	4f. <u>999999999999</u>
4g. Royalties	4g. <u>999999999999</u>
4h. Net short-term capital gain	4h. <u>999999999999</u>
4i. Net long-term capital gain	4i. <u>999999999999</u>
4j. Net section 1231 gain and ordinary business gains	4j. <u>999999999999</u>
4k. Other income	4k. <u>999999999999</u>
4l. Tax-exempt interest, other tax-exempt income, and recapture of credits	4l. <u>999999999999</u>
4m. Other increases to basis XXXXXXXXXXXXXX	4m. <u>999999999999</u>
4n. Business interest expense (BIE)	4n. <u>999999999999</u>
4o. Total increases (add lines 4a through 4n)	4o. <u>999999999999</u>
5. Gain recognized on contributions of property during the year	5. <u>999999999999</u>
6. Excess of deductions for depletion over basis of property (other than oil and gas)	6.. <u>999999999999</u>
7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6)	7. <u>999999999999</u>
<b>Section B - Decreases</b>	
8. Withdrawals, distributions of money, and the adjusted basis of distributed property	
8a. Cash and marketable securities distributed	8a. <u>999999999999</u>
8b. Distributions subject to section 737	8b. <u>999999999999</u>
8c. Other property distributed	8c. <u>999999999999</u>
8d. Total distributions (add lines 8a through 8c)	8d. <u>999999999999</u>
9a. Decrease in share of partnership liabilities XXXXXXXXXXXXXX	9a. <u>999999999999</u>
9b. Partner's liabilities assumed by the partnership during the tax year	9b. <u>999999999999</u>
9c. Decrease in liabilities (sum of lines 9a and 9b)	9c. <u>999999999999</u>
10. Total distributions and decrease in liabilities (add lines 8d and 9c)	
11. Basis after distributions (subtract lines 10 and 7)	
12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2)	12. <u>999999999999</u>
13a.Oil and gas property depletion deduction up to adjusted basis of property	13a. <u>999999999999</u>
13b.Other decreases XXXXXXXXXXXXXX	13b. <u>999999999999</u>
13c.Total decreases other than distributions. Combine lines 12 to 13b.	13c. <u>999999999999</u>
14. Basis after nondeductible expenses and depletion. (line 11 less line 13c)	
15. Total deductions and losses (See Partner's Basis Worksheet Page 2)	16. <u>999999999999</u>
16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2)	
17. Unutilized EBIE on sale of partnership interest	
18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
<b>Gain Recognized on Distributions</b>	
19. Total distributions less property distributions. Subtract line 8c from line 8d	
20. Total basis before decreases (line 7)	
21. Gain recognized on excess distributions. (Subtract line 20 from line 19)	
● Sch E page 2, ordinary income	<u>999999999999</u>
● Sch D/8949, short-term capital gain	<u>999999999999</u>
● Sch D/8949, long-term capital gain	<u>999999999999</u>
22.. Gain recognized on disposition of section 737 property XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22. <u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Name of Entity

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN

XXXXXXXXXXXX

Passive Activity Type

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

K1 Unit

999

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses	9999999999	9999999999	9999999999	999999	9999999999	9999999999
13. Depletion for oil and gas	9999999999	9999999999	9999999999	999999	9999999999	9999999999
<b>15. Partnership losses and deductions</b>						
Ordinary business loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Net rental real estate loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other net rental loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Short-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Long-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
28% capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 1231 loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
4797 - Ordinary loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other portfolio loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
1256 contracts/straddles	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other losses - Sch E	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other losses - 1040 Sch 1	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 179 expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cash contributions	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Noncash contrib (50%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Noncash contrib (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cap gain prop 50% (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cap gain prop (20%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Portfolio deduct (other)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Investment interest expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Deductions-royalty income	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 59(e)(2) expenditures	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Preproductive period exp.	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Reforestation expense ded.	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Foreign taxes	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999
<b>Total losses and deductions</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>999999</b>	<b>9999999999</b>	<b>9999999999</b>

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
Name of Entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXXXX
Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	K1 Unit 999
<b>Part 1 - Partners Basis</b>	
1. Adjusted basis at the beginning of tax year,	1. <u>999999999999</u>
<b>Section A - Increases</b>	
2. Acquisitions of partnership interests and contributions of money and property	2. <u>999999999999</u>
3. Increase in liabilities XXXXXXXXXXXXXX	3. <u>999999999999</u>
4a. Ordinary business income	4a. <u>999999999999</u>
4b. Net rental real estate income	4b. <u>999999999999</u>
4c. Other net rental income	4c. <u>999999999999</u>
4d. Interest income	4d. <u>999999999999</u>
4e. Ordinary dividends	4e. <u>999999999999</u>
4f. Dividend equivalents	4f. <u>999999999999</u>
4g. Royalties	4g. <u>999999999999</u>
4h. Net short-term capital gain	4h. <u>999999999999</u>
4i. Net long-term capital gain	4i. <u>999999999999</u>
4j. Net section 1231 gain and ordinary business gains	4j. <u>999999999999</u>
4k. Other income	4k. <u>999999999999</u>
4l. Tax-exempt interest, other tax-exempt income, and recapture of credits	4l. <u>999999999999</u>
4m. Other increases to basis XXXXXXXXXXXXXX	4m. <u>999999999999</u>
4n. Business interest expense (BIE)	4n. <u>999999999999</u>
4o. Total increases (add lines 4a through 4n)	4o. <u>999999999999</u>
5. Gain recognized on contributions of property during the year	5. <u>999999999999</u>
6. Excess of deductions for depletion over basis of property (other than oil and gas)	6.. <u>999999999999</u>
7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6)	7. <u>999999999999</u>
<b>Section B - Decreases</b>	
8. Withdrawals, distributions of money, and the adjusted basis of distributed property	
8a. Cash and marketable securities distributed	8a. <u>999999999999</u>
8b. Distributions subject to section 737	8b. <u>999999999999</u>
8c. Other property distributed	8c. <u>999999999999</u>
8d. Total distributions (add lines 8a through 8c) XXXXXXXXXXXXXX	8d. <u>999999999999</u>
9a. Decrease in share of partnership liabilities	9a. <u>999999999999</u>
9b. Partner's liabilities assumed by the partnership during the tax year	9b. <u>999999999999</u>
9c. Decrease in liabilities (sum of lines 9a and 9b)	9c. <u>999999999999</u>
10. Total distributions and decrease in liabilities (add lines 8d and 9c)	
11. Basis after distributions (subtract lines 10 and 7)	
12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2)	12. <u>999999999999</u>
13a.Oil and gas property depletion deduction up to adjusted basis of property	13a. <u>999999999999</u>
13b.Other decreases XXXXXXXXXXXXXX	13b. <u>999999999999</u>
13c.Total decreases other than distributions. Combine lines 12 to 13b.	13c. <u>999999999999</u>
14. Basis after nondeductible expenses and depletion. (line 11 less line 13c)	
15. Total deductions and losses (See Partner's Basis Worksheet Page 2)	16. <u>999999999999</u>
16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2)	
17. Unutilized EBIE on sale of partnership interest	
18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
<b>Gain Recognized on Distributions</b>	
19. Total distributions less property distributions. Subtract line 8c from line 8d	
20. Total basis before decreases (line 7)	
21. Gain recognized on excess distributions. (Subtract line 20 from line 19)	
● Sch E page 2, ordinary income	<u>999999999999</u>
● Sch D/8949, short-term capital gain	<u>999999999999</u>
● Sch D/8949, long-term capital gain	<u>999999999999</u>
22.. Gain recognized on disposition of section 737 property XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	22. <u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Name of Entity

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

EIN

XXXXXXXXXXXX

Passive Activity Type

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

K1 Unit

999

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed Loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses	9999999999	9999999999	9999999999	999999	9999999999	9999999999
13. Depletion for oil and gas	9999999999	9999999999	9999999999	999999	9999999999	9999999999
15. Partnership losses and deductions						
Ordinary business loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Net rental real estate loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other net rental loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Short-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Long-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
28% capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 1231 loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
4797 - Ordinary loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other portfolio loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999
1256 contracts/straddles	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other losses - Sch E	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other losses - 1040 Sch 1	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 179 expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Portfolio deduct (other)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cash contributions	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Noncash contrib (50%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Noncash contrib (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cap gain prop 50% (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Cap gain prop (20%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Investment interest expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Deductions-royalty income	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Section 59(e)(2) expenditures	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Preproductive period exp.	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Reforestation expense ded.	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Foreign taxes	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Other deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999
Total losses and deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
Name of Entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXX
Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	K1 Unit 999

**Shareholder Stock Basis**

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1. <u>999999999999</u>
<b>Increases to stock basis</b>	
2. Capital contributions made or additional stock acquired	2. <u>999999999999</u>
3. Ordinary business income	3. <u>999999999999</u>
4. Net rental real estate income	4. <u>999999999999</u>
5. Other net rental income	5. <u>999999999999</u>
6. Interest, dividends and royalties	6. <u>999999999999</u>
7. Net capital gains	7. <u>999999999999</u>
8. Net section 1231 gain and ordinary business gain	8. <u>999999999999</u>
9. Tax-exempt interest, other tax-exempt income and recapture credits	9. <u>999999999999</u>
10. Other income	10. <u>999999999999</u>
11. Excess of deductions for depletion over basis of property (other than oil and gas)	11. <u>999999999999</u>
12. Other increases to stock basis	12. <u>999999999999</u> XXXXXXXXXXXXXX
13. Total increases to stock basis. Combine lines 2 through 12	13. <u>999999999999</u>
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14. <u>999999999999</u>
<b>Decreases to stock basis</b>	
15. Distributions allowed	15. <u>999999999999</u> XXXXXXXXXXXXXX 999999999999
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0	16. <u>999999999999</u>
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17. <u>999999999999</u>
18. Other decreases to stock basis	18. <u>999999999999</u> XXXXXXXXXXXXXX
19. Amount used to restore loan basis	19. <u>999999999999</u> XXXXXXXXXXXXXX
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19	20. <u>999999999999</u>
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero	21. <u>999999999999</u>

**Shareholder Debt Basis**

22. Debt basis at the beginning of corporation's tax year	22. <u>999999999999</u>
23. Additional loans	23. <u>999999999999</u>
24. Debt basis restoration	24. <u>999999999999</u>
25. Nontaxable debt repayment	25. <u>999999999999</u>
26. Debt basis before losses and deductions. Combine lines 22 through 25	26. <u>999999999999</u>
27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3)	27. <u>999999999999</u>
28. Debt basis at the end of year (Subtract line 28 from line 27).	28. <u>999999999999</u>
29. Stock and debt basis at the end of the year (Add lines 21 and line 28)	29. <u>999999999999</u>

**Gain Recognized on Excess Distributions**

30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	30. <u>999999999999</u>
31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	31. <u>999999999999</u>
32. Total gain recognized on excess distributions. (Subtract line 31 from line 30)	32. <u>999999999999</u>

● Sch D/8949, short-term capital gain 999999999999 ● Sch D/8949, long-term capital gain 999999999999

Form 1040

XXXXXXXXXXXX

## Shareholder's Basis Worksheet Page 2

2024

Name	XX	XXXXXXXXXXXXXX	Id No.	XXXXXXXXXXXXXX			
Entity Name	XX	EIN	XXXXXXXXXXXX	Passive Activity Type	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	K1 Unit	999
	XX			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

## Shareholder Debt Basis

Form 7203 Line #	Description	Debt 1 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 2 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 3 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 4 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 5 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 6 <u>XXXXXXX</u> <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Total
16	Loan balance at the beginning of the corporation's tax year	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
17	Additional loans	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
18	Loan balance before repayment. Add lines 16 and 17	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
19	Principal portion of debt repayment (this line doesn't include interest) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
21	Debt basis at the beginning of the corporation's tax year .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
22	Enter the amount, if any, from line 17 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
23	Debt basis restoration (see instructions) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
24	Debt basis before repayment. Add lines 21, 22, and 23 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
25	Divide line 24 by line 18 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
26	Nontaxable debt repayment. Multiply line 25 by line 19 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
31	<b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

## Gain on Loan Repayment

32	Repayment. Enter the amount from line 19 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
33	Nontaxable repayments. Enter the amount from line 26 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
34	<b>Reportable gain.</b> Subtract line 33 from line 32 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

XX 9999999999  
 XXX 9999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Id No. XXXXXXXXXXXX  
 Entity Name XXXXXXXXXXXXXXXXXXXXXXXXX EIN XXXXXXXXXX Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXX K1 Unit 999  
 XXXXXXXXXXXXXXXXXXXXXXXXX

Loss Allocated to Shareholder Stock and Debt Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible expenses	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Depletion for oil and gas	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Losses and deductions:										
Ordinary business loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Net rental real estate loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other net rental loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Short-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Long-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
28% capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 1231 loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
4797 - Ordinary loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other portfolio loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
1256 contracts and straddles	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other losses - Schedule E	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other losses - 1040 Sch 1	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 179 expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cash contributions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Noncash contributions (50%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Noncash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cap gain prop 50% org (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cap gain prop (20%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Portfolio deductions (other)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Investment interest expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Deductions-royalty income	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 59(e)(2) expenditures	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Preproductive period exp.	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Reforestation expense ded.	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Foreign taxes	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Total losses and deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Total nondeductible items	9999999999	9999999999	9999999999		9999999999	9999999999		9999999999	9999999999	9999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
Name of Entity XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXXXX
Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	K1 Unit 999

**Shareholder Stock Basis, AMT**

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1. <u>999999999999</u>
<b>Increases to stock basis</b>	
2. Capital contributions	2. <u>999999999999</u>
3. Ordinary business income	3. <u>999999999999</u>
4. Net rental real estate income	4. <u>999999999999</u>
5. Other net rental income	5. <u>999999999999</u>
6. Interest, dividends and royalties	6. <u>999999999999</u>
7. Net capital gains	7. <u>999999999999</u>
8. Net section 1231 gain and ordinary gain	8. <u>999999999999</u>
9. Tax-exempt interest, other tax-exempt income and recapture credits	9. <u>999999999999</u>
10. Other income	10. <u>999999999999</u>
11. Excess of deductions for depletion over basis of property (other than oil and gas)	11. <u>999999999999</u>
12. Other increases to stock basis	12. <u>999999999999</u>
13. Total increases to stock basis. Combine lines 2 through 12	13. <u>999999999999</u>
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14. <u>999999999999</u>
<b>Decreases to stock basis</b>	
15. Distributions allowed	15. <u>999999999999</u>
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0	16. <u>999999999999</u>
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17. <u>999999999999</u>
18. Other decreases to stock basis	18. <u>999999999999</u>
19. Amount used to restore loan basis	19. <u>999999999999</u>
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19	20. <u>999999999999</u>
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero	21. <u>999999999999</u>

**Shareholder Debt Basis, AMT**

X

22. Debt basis at the beginning of corporation's tax year	22. <u>999999999999</u>
23. Additional loans	23. <u>999999999999</u>
24. Debt basis restoration	24. <u>999999999999</u>
25. Nontaxable debt repayment	25. <u>999999999999</u>
26. Debt basis before losses and deductions. Combine lines 22 through 25	26. <u>999999999999</u>
27. Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2)	27. <u>999999999999</u>
28. Debt basis at the end of year (Subtract line 28 from line 27).	28. <u>999999999999</u>
29. Stock and debt basis at the end of the year (Add lines 21 and line 28)	29. <u>999999999999</u>

**AMT Gain Recognized on Excess Distributions**

30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	30. <u>999999999999</u>
31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	31. <u>999999999999</u>
32. Total gain recognized on excess distributions. (Subtract line 31 from line 30)	32. <u>999999999999</u>

● Sch D/8949, short-term capital gain 999999999999● Sch D/8949, long-term capital gain 999999999999

Form 1040

XXXXXXXXXXXX

## Shareholder's Basis Worksheet Page 2, AMT

2024

Name	XX	XXXXXXXXXXXX	Id No. XXXXXXXXXX
Entity Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXX	Passive Activity Type XXXXXXXXXX
			K1 Unit 999

Shareholder Debt Basis							
Form 7203 Line #	Description	Debt 1 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 2 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 3 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 4 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 5 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	Debt 6 XXXXXXXX <input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account
16	Loan balance at the beginning of the corporation's tax year	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
17	Additional loans	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
18	Loan balance before repayment. Add lines 16 and 17	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
19	Principal portion of debt repayment (this line doesn't include interest) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
21	Debt basis at the beginning of the corporation's tax year .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
22	Enter the amount, if any, from line 17 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
23	Debt basis restoration (see instructions) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
24	Debt basis before repayment. Add lines 21, 22, and 23 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
25	Divide line 24 by line 18 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
26	Nontaxable debt repayment. Multiply line 25 by line 19 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d) .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
31	<b>Debt basis at the end of the corporation's tax year.</b> Subtract line 30 from line 29. If the result is zero or less, enter -0- .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

## Gain on Loan Repayment

32	Repayment. Enter the amount from line 19 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
33	Nontaxable repayments. Enter the amount from line 26 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
34	<b>Reportable gain.</b> Subtract line 33 from line 32 .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 9999999999  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 9999999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	Id No. XXXXXXXXXX
Entity Name XXXXXXXXXXXXXXXXXXXXXXXXX	EIN XXXXXXXXXX	Passive Activity Type XXXXXXXXXXXXXXXXXXXXXXXXX
K1 Unit 999 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

### AMT Loss Allocated to Shareholder Stock and Debt Basis

	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowable Stock Loss	Percent	Allowed Loan Loss	Disallowable Loss Carryforward	Total Allowed Loss
Nondeductible expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Depletion for oil and gas	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Losses and deductions:										
Ordinary business loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Net rental real estate loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other net rental loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Short-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Long-term capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
28% capital loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 1231 loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
4797- Ordinary loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other portfolio loss	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
1256 contracts and straddles	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other losses - Schedule E	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other losses - 1040 Sch 1	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 179 expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cash contributions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Noncash contributions (50%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Noncash contributions (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cap gain prop 50% org (30%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Cap gain prop (20%)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Portfolio deductions (other)	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Investment interest expense	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Deductions-royalty income	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Section 59(e)(2) expenditures	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Preproductive period exp.	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Reforestation expense ded.	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Other deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Foreign taxes	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Total losses and deductions	9999999999	9999999999	9999999999	999999	9999999999	9999999999	999999	9999999999	9999999999	9999999999
Total nondeductible items	9999999999	9999999999	9999999999		9999999999	9999999999		9999999999	9999999999	9999999999

Form 1040

## Broker Reconciliation Worksheet

2024

Name(s) of Account holder XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer identification number XXXXXXXXXXXX		
Payer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099 Name	Box No(s)
<b>Schedule B</b>			
Part I - Interest .....	1	1099-INT	1, 3, 10
Part II - Ordinary Dividends .....	5	1099-DIV	1a
Nondividend distributions .....		1099-DIV	3
<b>Schedule D</b>			
Short-term 1099B transactions with no adjustments, basis reported to IRS .....	1a	1099-B	999999999999
Long-term 1099B transactions with no adjustments, basis reported to IRS .....	8a	1099-B	999999999999
Part II - Capital gain distributions .....	13	1099-DIV	2a
28% Rate Capital Gain Worksheet (Schedule D, line 18) .....	1, 4	1099-DIV, B	2d, 3
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19) .....	11	1099-DIV	2b
<b>Schedule A</b>			
State and local income taxes withheld .....	5a	1099 ALL	17, 15, 16
Foreign tax deduction .....	6	1099-INT, DIV	6, 7
<b>Form 1040</b>			
Tax-exempt interest .....	2a	1099-INT	8
Tax-exempt interest dividends .....	2a	1099-DIV	12
Qualified dividends .....	3a	1099-DIV	1b
Penalty on early withdrawal of savings (Schedule 1) .....	18	1099-INT	2
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3) .....	1	1099-INT, DIV	6, 7
Federal income tax withheld .....	25b	1099 ALL	4
Section 199A dividends .....	13	1099-DIV	5
<b>Form 1116</b>			
Part II Foreign taxes paid or accrued .....	8	1099-INT, DIV	6, 7
<b>Form 6251</b>			
Interest from specified private activity bonds exempt from regular tax .....	2g	1099-INT	9
Interest dividends from specified private activity bonds exempt from regular tax .....	2g	1099-DIV	13
<b>Form 8949</b>			
<b>Basis reported to IRS</b>			
Short-term - 8949 Box A .....	1	1099-B	999999999999
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
Long-term - 8949 Box D .....	1	1099-B	999999999999
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
<b>Basis not reported to IRS</b>			
Short-term - 8949 Box B .....	1	1099-B	999999999999
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
Long-term - 8949 Box E .....	1	1099-B	999999999999
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
<b>Not reported on Form 1099-B</b>			
Short-term - 8949 Box C .....	1	1099-B	999999999999
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
Long-term - 8949 Box F .....	1	1099-B	999999999999
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B	999999999999
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment .....	1	1099-DIV	2c
<b>Form 6781</b>			
Net section 1256 contracts loss election .....			X
Part I - Section 1256 Contracts Marked to Market .....	1	1099-B	999999999999
Form 1099-B adjustments .....	4		999999999999
Net section 1256 contracts loss carry back .....	6		999999999999
<b>Form 4952</b>			
Investment interest expenses - margin interest .....	1		999999999999

\* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Name(s) shown on return

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

	Broker Account Name	Account No.	T/S/J
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X
E	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X

	Column A	Column B	Column C	Column D	Column E	Total Col A - E*
--	----------	----------	----------	----------	----------	------------------

**Basis reported to the IRS**

Short-term - Sch D line 1a

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Long-term - Sch D line 8a

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Short-term - 8949 Box A / Sch D line 1b

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Long-term - 8949 Box D / Sch D line 8b

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**Basis not reported to the IRS**

Short-term - 8949 Box B / Sch D line 2

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Long-term - 8949 Box E / Sch D line 9

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**Not reported on 1099B/Substitute statement**

Short-term - 8949 Box C / Sch D line 3

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

Long-term - 8949 Box F / Sch D line 10

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

**Account Total**

Proceeds	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Basis	- 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Adjustment	+ 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
Gain/-Loss	= 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

\*Total column completed on last unit

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Worksheet 1. Figuring the Percentage of Tax-Free Income**

Source of Income	(a) Allowance\Exp	(b) Taxable	(c) Tax-free
------------------	-------------------	-------------	--------------

1. W-2 salary as a minister (from box 1 of Form W-2) ..... 1. 999999999  
 2. Gross income received for weddings, baptisms, writing, lecturing, etc.  
     (from Schedule C, line 7) ..... 2. 999999999

**Church Provided Parsonage**

- 3a. Fair Rental Value of parsonage provided by church ..... 3a. 999999999  
 3b. Utilities allowance ..... 3b. 999999999  
 3c. Actual utilities expenses ..... 3c. 999999999  
 3d. Enter the smaller of line 3b or 3c ..... 3d. 999999999  
 3e. Excess utilities allowance (subtract Line 3d from Line 3b, if zero or less,  
     enter - 0 -). Enter the result here and on Form 1040 or 1040-SR, line 1h. ..... 3e. 999999999

**Parsonage or Rental Allowance**

- 4a. Parsonage allowance ..... 4a. 999999999  
 4b. Utilities allowance, if separate ..... 4b. 999999999  
 4c. Total allowance (add Lines 4a and 4b) ..... 4c. 999999999  
 4d. Actual expenses for parsonage ..... 4d. 999999999  
 4e. Actual utilities expenses ..... 4e. 999999999  
 4f. Total actual expenses for parsonage and utilities (add Lines 4d and 4e) ..... 4f. 999999999  
 4g. Fair Rental Value of home, plus the cost of utilities ..... 4g. 999999999  
 4h. Enter the smaller of Line 4c, 4f, or 4g ..... 4h. 999999999  
 4i. Excess allowance (subtract Line 4h from Line 4c, if zero or less,  
     enter - 0 -). Enter the result here and on Form 1040 or 1040-SR, line 1h. ..... 4i. 999999999

**Ministerial Income**

- 5a. Taxable Ministerial Income. Add lines 1 through 4i in column (b) ..... X 5a. 999999999  
 5b. Tax-Free Ministerial Income. Add lines 3a through 4h in column (c) ..... X 5b. 999999999  
 6. Total ministerial income. Add lines 5a and 5b. ..... 6. 999999999  
 7. **Percentage of tax-free income.** Divide line 5b by line 6. ..... 7. 999999 %

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet 2. Figuring the Allowable Deduction for Schedule C Expenses****Schedule C Principal business or profession** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Percentage of tax-free income. Enter the amount from Worksheet 1, line 7 .....
2. Business use of vehicle from auto worksheet .....
3. Meals: 999999999999 x 100% (1.0) .....
4. Other expenses (list item and amount)
- |   |                     |
|---|---------------------|
| a. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....          | <u>999999999999</u> |
| b. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....          | <u>999999999999</u> |
| c. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....          | <u>999999999999</u> |
| d. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....          | <u>999999999999</u> |
| e. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....          | <u>999999999999</u> |
| f. Total other expenses (add lines 4a through 4e) ..... | <u>999999999999</u> |
5. Total expenses reported on Schedule C. Add lines 2, 3, and 4f. ....
6. **Nondeductible portion of Schedule C expenses.** Multiply the amount on line 5 by the percentage on line 1. ....
- Allocation of nondeductible portion:
- |  |                       |                     |
|--|-----------------------|---------------------|
| Schedule C Part V Other Expenses .....                       | <u>XXXXXXXXXXXXXX</u> | <u>999999999999</u> |
| Schedule C, Line 30, Expenses for business use of home ..... | <u>XXXXXXXXXXXXXX</u> | <u>999999999999</u> |
7. **Deductible portion of Schedule C expenses.** Subtract line 6 from line 5 and enter the result here. ....
- Allocation of deductible portion:
- |  |                     |
|--|---------------------|
| Schedule C Part V Other Expenses .....                       | <u>999999999999</u> |
| Schedule C, Line 30, Expenses for business use of home ..... | <u>999999999999</u> |

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Worksheet 3. Figuring Self-Employment Income for Schedule SE**

1. W-2 salary as a minister (from box 1 of Form W-2)	1.999999999
2. Net profit or loss from Schedule C, line 31	2.999999999
3a. Parsonage allowance (from Worksheet 1, Line 3a or 4a)	3a. 999999999
3b. Utilities allowance (from Worksheet 1, Line 3b or 4b)	3b. 999999999
3c. Total allowance (add lines 3a and 3b)	3c. 999999999
4. Add Lines 1, 2, and 3c	4.999999999
5. Schedule C expenses allocable to tax-free income (from Worksheet 2, Line 6)	5.999999999
6. Total unreimbursed emp bus exp (net of reimbursement(s))	XXXXXXX 6.999999999
7. Total business expenses not deducted in lines 1 and 2 above (add Line 5 and Line 6)	7.999999999
<b>8. Net self-employment Income.</b> Subtract line 7 from line 4. Enter here and on Schedule SE, Net Earnings from Self-Employment Worksheet, Minister/clergy self-employment income.	8.999999999

Name XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXXXX
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### Worksheet 3. Figuring the Allowable Deduction for Form 2106 or 2106-EZ Expenses

Form 2106 Occupation      XXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Percentage of expenses that are nondeductible (from Worksheet 1, Line 7): ..... 1. 999999 %

	Column A Other than meals or entertainment	Column B Meals and entertainment
2. Business use of vehicle: <u>99999999</u> miles x 67 cents (.670) .....	2. <u>999999999999</u>	
3. Meals & entertainment: .....		3. <u>999999999999</u>
4. Other expenses (list item and amount)		
a. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....	4a. <u>999999999999</u>	
b. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....	4b. <u>999999999999</u>	
c. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....	4c. <u>999999999999</u>	
d. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....	4d. <u>999999999999</u>	
e. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> .....	4e. <u>999999999999</u>	
5. Total expenses (in Column A add lines 2 and 4a through 4e, in Column B enter the amount from line 3) .....	5. <u>999999999999</u>	<u>999999999999</u>
6. Reimbursements <b>not</b> included in box 1 of Form W-2 (enter reimbursements for other expenses in Column A, meals and entertainment in Column B) .....	6. <u>999999999999</u>	<u>999999999999</u>
7. Total Form 2106 or 2106-EZ unreimbursed expenses (subtract line 6 from line 5) .....	7. <u>999999999999</u>	<u>999999999999</u>
8. In Column A, enter the amount from line 7. In Column B, multiply line 7 by 50%. .....	8. <u>999999999999</u>	<u>999999999999</u>
9. Add the amounts on line 8 from both columns .....		9. <u>999999999999</u>
10. <b>Nondeductible portion of Form 2106 expenses.</b> Multiply the amount on line 9 by the percentage on line 1.		
11. <b>Deductible portion of Form 2106 expenses.</b> Subtract line 10 from line 9. Enter the result here and .....		10. <u>999999999999</u>
on Form 2106 line 10 or Form 2106-EZ line 6.		11. <u>999999999999</u>

Form 1040

## Community Property State Allocation Worksheet

2011

Name(s) as shown on return

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Taxpayer/RDP #1 Identification Number

XXXXXXXXXXXX

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

Spouse/RDP #2 Identification Number

XXXXXXXXXXXX

For Married Filing Separate (MFS) returns in community property states (AZ, CA, ID, LA, NM, NV, TX, WA, and WI).

Also, for Single or Head of Household (HOH) returns for Qualified Domestic Partners in community property states CA, NV, and WA.

	Total	Allocated to Taxpayer/RDP #1	Allocated to Spouse/RDP #2
Wages .....	999999999999	999999999999	999999999999
Interest Income .....	999999999999	999999999999	999999999999
Dividends .....	999999999999	999999999999	999999999999
State Income Tax Refund .....	999999999999	999999999999	999999999999
Alimony Received .....	999999999999	999999999999	999999999999
Business Income or Loss .....	999999999999	999999999999	999999999999
Capital Gains and Losses .....	999999999999	999999999999	999999999999
Other Gains and Losses .....	999999999999	999999999999	999999999999
Taxable IRA distributions .....	999999999999	999999999999	999999999999
Taxable Pension/Annuity Distributions .....	999999999999	999999999999	999999999999
Rents, Royalties, Partnerships, Estates, Trusts .....	999999999999	999999999999	999999999999
Farm Income or Loss .....	999999999999	999999999999	999999999999
Unemployment Compensation .....	999999999999	999999999999	999999999999
Taxable Social Security Benefits .....	999999999999	999999999999	999999999999
Other Income .....	999999999999	999999999999	999999999999
Total Income .....	999999999999	999999999999	999999999999
Adjustments to Income .....	999999999999	999999999999	999999999999
Itemized/Standard Deduction .....	999999999999	999999999999	999999999999
Exemptions .....	999999999999	999999999999	999999999999
Total deductions and credits .....	999999999999	999999999999	999999999999
Federal Income Tax Withholding .....	999999999999	999999999999	999999999999
Estimated Tax Payments .....	999999999999	999999999999	999999999999
Other Refundable Credits .....	999999999999	999999999999	999999999999
Other Payments .....	999999999999	999999999999	999999999999
Total Tax Payments and Refundable Credits .....	999999999999	999999999999	999999999999

Form **1040**

## Cancellation of Debt Worksheet

2024

Name \_\_\_\_\_

XXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
<b>Part I. Total liabilities immediately before the cancellation (do not include the same liability in more than one category)</b>	
<b>Liabilities (Debt)</b>	<b>Amount Owed Immediately Before the Cancellation</b>
1. Credit card debt .....	1. <u>999999999999</u>
2. Mortgage(s) on real property (including first and second mortgages and home equity loans) (mortgage(s) can be on main home, any additional home, or property held for investment or used in trade or business) .....	2. <u>999999999999</u>
3. Car and other vehicle loans .....	3. <u>999999999999</u>
4. Medical bills .....	4. <u>999999999999</u>
5. Student loans .....	5. <u>999999999999</u>
6. Accrued or past-due mortgage interest .....	6. <u>999999999999</u>
7. Accrued or past-due real estate taxes .....	7. <u>999999999999</u>
8. Accrued or past-due utilities (water, gas, electric) .....	8. <u>999999999999</u>
9. Accrued or past-due child care costs .....	9. <u>999999999999</u>
10. Federal or state income taxes remaining due (for prior years) .....	10. <u>999999999999</u>
11. Loans owed to IRA accounts, 401(k) accounts, and other retirement accounts .....	11. <u>999999999999</u>
12. Loans against insurance policies .....	12. <u>999999999999</u>
13. Judgements .....	13. <u>999999999999</u>
14. Business debts (including those owed as a sole proprietor or partner) .....	14. <u>999999999999</u>
15. Margin debt on stocks and other debt to purchase or secured by investment assets other than real property .....	15. <u>999999999999</u>
16. Other liabilities (debts) not included above .....	16. <u>999999999999</u>
<b>17. Total liabilities immediately before the cancellation. Add lines 1 through 16.</b>	<b>17. <u>999999999999</u></b>
<b>Part II. Fair market value (FMV) of assets owned immediately before the cancellation (do not include the FMV of the same asset in more than one category)</b>	
<b>Assets</b>	<b>FMV Immediately Before the Cancellation</b>
18. Cash and bank account balances .....	18. <u>999999999999</u>
19. Residences (including the value of land) (can be personal residence, and additional residence, or property held for investment or used in trade or business) .....	19. <u>999999999999</u>
20. Cars and other vehicles .....	20. <u>999999999999</u>
21. Computers .....	21. <u>999999999999</u>
22. Household goods and furnishings (for example, appliances, electronics, and furniture) .....	22. <u>999999999999</u>
23. Tools .....	23. <u>999999999999</u>
24. Jewelry .....	24. <u>999999999999</u>
25. Clothing .....	25. <u>999999999999</u>
26. Books .....	26. <u>999999999999</u>
27. Stocks and bonds .....	27. <u>999999999999</u>
28. Investments in coins, stamps, paintings, or other collectibles .....	28. <u>999999999999</u>
29. Firearms, sports, photographic, and other hobby equipment .....	29. <u>999999999999</u>
30. Interest in retirement accounts (IRA accounts, 401(k) accounts, and other retirement accounts) .....	30. <u>999999999999</u>
31. Interest in a pension plan .....	31. <u>999999999999</u>
32. Interest in education accounts .....	32. <u>999999999999</u>
33. Cash value of life insurance .....	33. <u>999999999999</u>
34. Security deposits with landlords, utilities, and others .....	34. <u>999999999999</u>
35. Interest in partnerships .....	35. <u>999999999999</u>
36. Value of investment in a business .....	36. <u>999999999999</u>
37. Other investments (for example, annuity contracts, guaranteed investment contracts, mutual funds, commodity accounts, interest in hedge funds, and options) .....	37. <u>999999999999</u>
38. Other assets not included above .....	38. <u>999999999999</u>
<b>39. FMV of total assets immediately before the cancellation. Add lines 18 through 38</b>	<b>39. <u>999999999999</u></b>
<b>Part III. Insolvency</b>	
<b>40. Amount of insolvency.</b> Subtract line 39 from line 17. If zero or less, you are not insolvent.	<b>40. <u>999999999999</u></b>
<b>Part IV. Total cancelled debt due to insolvency</b>	
41. Amount of insolvency - line 40 .....	41. <u>999999999999</u>
42. Total income requested to be excluded due to insolvency (total amount from Cancellation of Debt Worksheet) .....	42. <u>999999999999</u>
<b>43. Total income excluded due to insolvency.</b> Lesser of line 41 and line 42.	<b>43. <u>999999999999</u></b>

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Creditor / Lender XXXXXXXXXXXXXXXXXXXXXXXXX

**Part 1.** Complete Part 1 only if you were personally liable for the debt (even if none of the debt was canceled). Otherwise, go to Part 2.

1. Enter the amount of outstanding debt immediately before the transfer of property reduced by any amount of which you remain personally liable immediately after the transfer of property ..... 1. 9999999999999
2. Enter the fair market value of the transferred property ..... 2. 9999999999999
- 3. Ordinary income from the cancellation of debt upon foreclosure or repossession.** Subtract line 2 from line 1. If less than zero, enter zero. Next, go to Part 2 ..... 3. 9999999999999

**Part 2.** Gain or loss from foreclosure or repossession.

4. Enter the **smaller** of line 1 or line 2. If you did not complete Part 1 (because you weren't personally liable for the debt), enter the amount outstanding immediately before the transfer of property ..... 4. 9999999999999
5. Enter any proceeds you received from the foreclosure sale ..... 5. 9999999999999
6. Add line 4 and line 5 ..... 6. 9999999999999
7. Enter the adjusted basis of the transferred property ..... 7. 9999999999999
- 8. Gain or loss from foreclosure or repossession.** Subtract line 7 from line 6 ..... X. 9999999999999

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XX

**AMT - Foreclosures and Repossessions Worksheet****Part 1.** Complete Part 1 only if you were personally liable for the debt (even if none of the debt was canceled). Otherwise, go to Part 2.

1. Enter the amount of outstanding debt immediately before the transfer of property reduced by any amount of which you remain personally liable immediately after the transfer of property ..... 1. 9999999999999
2. Enter the fair market value of the transferred property ..... 2. 9999999999999
- 3. Ordinary income from the cancellation of debt upon foreclosure or repossession.** Subtract line 2 from line 1. If less than zero, enter zero. Next, go to Part 2 ..... 3. 9999999999999

**Part 2.** Gain or loss from foreclosure or repossession.

4. Enter the **smaller** of line 1 or line 2. If you did not complete Part 1 (because you weren't personally liable for the debt), enter the amount outstanding immediately before the transfer of property ..... 4. 9999999999999
5. Enter any proceeds you received from the foreclosure sale ..... 5. 9999999999999
6. Add line 4 and line 5 ..... 6. 9999999999999
7. Enter the adjusted basis of the transferred property ..... 7. 9999999999999
- 8. AMT - Gain or loss from foreclosure or repossession.** Subtract line 7 from line 6 ..... X. 9999999999999

XX

XX

XX

Name of taxpayer

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

- |  |                         |
|--|-------------------------|
| 1a. Enter Federal income tax withheld from line 25 of Form 1040 or 1040-SR .....     | 1a. <u>999999999999</u> |
| 1b. 2024 estimated tax payments and amount applied from 2023 .....                   | 1b. <u>999999999999</u> |
| 1c. Amount paid with request for extension to file .....                             | 1c. <u>999999999999</u> |
| 1d. Excess social security and tier 1 RRTA tax withheld .....                        | 1d. <u>999999999999</u> |
| 1e. Add lines 1a - 1d .....  | 1e. <u>999999999999</u> |
| 2. Total tax .....   | 2. <u>999999999999</u>  |
| 3. Enter the amount(s) from line 8b of your Schedule(s) H .....                      | 3. <u>999999999999</u>  |
| 4. Add lines 2 and 3 .....   | 4. <u>999999999999</u>  |
| 5. Enter the amount from line 8d of your Schedule(s) H .....                         | 5. <u>999999999999</u>  |
| 6. Enter the maximum SE Tax allowed to be deferred .....                             | 6. <u>999999999999</u>  |
| 7. Add lines 5 and 6 .....   | 7. <u>999999999999</u>  |
| 8. Subtract line 7 from line 4. If zero or less, enter 0 .....                       | 8. <u>999999999999</u>  |
| 9. Subtract line 8 from line 1e. If zero or less, enter 0 .....                      | 9. <u>999999999999</u>  |
| 10. Subtract line 9 from line 7. If zero or less, enter 0 .....                      | 10. <u>999999999999</u> |
| 11. Enter the amount of payment you choose to defer .....                            | 11. <u>999999999999</u> |
| 12. Enter one-half of the amount on line 7 above .....                               | 12. <u>999999999999</u> |
| 13. Enter the smaller of line 11 or 12. You must pay this amount by 12/31/2026 ..... | 13. <u>999999999999</u> |
| 14. Subtract line 13 from line 11. You must pay this amount by 12/31/2025 .....      | 14. <u>999999999999</u> |

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

1. Enter the total interest you paid in 2024 on qualified students. **Do not enter more than \$2,500** ..... 1. 999999999999
2. Enter the amount from Form 1040 or 1040-SR, line 9. ..... 2. 999999999999  
Do not include any amounts from foreign earned income exclusion, foreign housing exclusion, exclusion of income from U.S. possessions, exclusion of income from Puerto Rico by bona fide residents of Puerto Rico.
3. Enter the total of the amounts from Form 1040, Schedule 1, lines 11 through 20, and 23 and 25. ..... 3. 999999999999
4. Modified AGI. Subtract line 3 from line 2 ..... 4. 999999999999  
**Note:** If line 4 is \$95,000 or more if single, head of household, or qualified surviving spouse **or** \$195,000 or more if married filing jointly, **stop here**. You **cannot** take the deduction
5. Enter: \$80,000 if single, head of household, or qualified surviving spouse; \$165,000 if married filing jointly ..... 5. 999999999999
6. Subtract line 5 from line 4. If zero or less, enter -0- here and on line 8, skip line 7, and go to line 9 ..... 6. 999999999999
7. Divide line 6 by \$15,000 if single, head of household, or qualified surviving spouse; \$30,000 if married filing jointly  
Enter the result as a decimal (rounded to at least three decimal places) ..... 7. 999999999999
8. Multiply line 1 by line 7 ..... 8. 999999999999
9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Schedule 1 (1040 or 1040-SR) line 21. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) ..... 9. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Taxpayer****Spouse**

A. Enter your total higher education expenses for ESAs and QTPs .....	A. <u>99999999999999</u>	<u>99999999999999</u>
B. Enter your total elementary and secondary education expenses .....	B. <u>99999999999999</u>	<u>99999999999999</u>
C. Total education expenses for ESAs and QTPs (add lines A and B) .....	C. <u>99999999999999</u>	<u>99999999999999</u>
1. Enter your total gross distributions from QTPs .....	1. <u>99999999999999</u>	<u>99999999999999</u>
2. Enter your elementary and secondary education expenses for QTP's (Max \$10,000/student)	2. <u>99999999999999</u>	<u>99999999999999</u>
3. Enter your QTP distributions relating to higher education expenses. Subtract line 2 from line 1, but not less than zero. ....	3. <u>99999999999999</u>	<u>99999999999999</u>
4. Enter your total gross distributions from Coverdell ESAs .....	4. <u>99999999999999</u>	<u>99999999999999</u>
Enter your elementary and secondary education expenses for ESAs		
5. Subtract line 2 from line B. ....	5. <u>99999999999999</u>	<u>99999999999999</u>
6. Enter your ESA distributions relating to higher education expenses Subtract line 5 from line 4, but not less than zero. ....	6. <u>99999999999999</u>	<u>99999999999999</u>
7. Enter your distributions from ESAs and QTPs to be offset by higher education expenses (add line 3 and line 6) ....	7. <u>99999999999999</u>	<u>99999999999999</u>
8. Enter the ESA allocation percentage (divide line 6 by line 7) .....	8. <u>99999999999999</u>	<u>99999999999999</u>
9. Enter your total higher education expenses allocated to ESAs (multiply line A by line 8) .....	9. <u>99999999999999</u>	<u>99999999999999</u>
10. Enter your total higher education expenses allocated to QTPs (subtract line 9 from line A) ....	10. <u>99999999999999</u>	<u>99999999999999</u>
11. Enter your total education expenses allocated to ESAs (add line 5 and line 9) ....	11. <u>99999999999999</u>	<u>99999999999999</u>
12. Enter your total education expenses allocated to QTPs (add line 2 and line 10) ....	12. <u>99999999999999</u>	<u>99999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Taxpayer****Spouse**

- |   |                        |                     |
|---|------------------------|---------------------|
| 1. Enter your total earnings distributed from QTPs .....  | 1. <u>999999999999</u> | <u>999999999999</u> |
| 2. Enter your adjusted education expenses allocated to QTPs .....   | 2. <u>999999999999</u> | <u>999999999999</u> |
| 3. Enter your total gross distributions from QTPs .....   | 3. <u>999999999999</u> | <u>999999999999</u> |
| 4. Enter the nontaxable QTP factor (divide line 2 by line 3) .....  | 4. <u>999999999999</u> | <u>999999999999</u> |
| 5. Enter the nontaxable portion of QTP earnings (multiply line 1 by line 4) .....   | 5. <u>999999999999</u> | <u>999999999999</u> |
| 6. Enter your taxable portion of QTP earnings (subtract line 5 from line 1)<br>This is the taxable portion of all QTPs for the year. Enter the amount here<br>and include it on line 8 of Form 1040, Schedule 1 ..... | 6. <u>999999999999</u> | <u>999999999999</u> |
| 7. Enter the amount of QTP distributions that are not subject to additional tax.<br>Enter the amount here and include the amount on line 6 of Form 5329. ....   | 7. <u>999999999999</u> | <u>999999999999</u> |
| 8. Subtract line 7 from line 6. This is the amount of QTP distributions subject to the<br>additional tax, enter the amount here and include it on line 7 of Form 5329. ....   | 8. <u>999999999999</u> | <u>999999999999</u> |

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

## **State Qualified Tuition Program Beneficiary Summary**

## Private Qualified Tuition Program Beneficiary Summary

Name

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Use this worksheet to figure the amount of taxable distributions you received from Education Savings Accounts in 2024.

- |   |                        |
|---|------------------------|
| A Adjusted qualified education expenses allocated to Education Savings Programs in 2024 .....   | A. <u>999999999999</u> |
| B Enter your total distributions from all Coverdell ESAs during 2024. Do not include rollovers or the return of excess contributions (see instructions) ..... | B. <u>999999999999</u> |
| C Divide line A by line B. Enter the result as a decimal (rounded to at least 3 places). Do not enter more than 1.000 .....                                   | C. <u>999999999999</u> |

Complete lines 1 through 16 separately for each of your ESA accounts.

- |  |                         |
|--|-------------------------|
| 1. Enter the amount contributed to <b>this</b> Coverdell ESA during 2024, including contributions made for 2024 from January 1, 2025 through April 15, 2025. Do <b>not</b> include rollovers or the return of excess contributions ..... | 1. <u>999999999999</u>  |
| 2. Enter your basis in <b>this</b> ESA as of December 31, 2023 .....   | 2. <u>999999999999</u>  |
| 3. Add lines 1 and 2 .....   | 3. <u>999999999999</u>  |
| 4. Enter the total distributions from <b>this</b> Coverdell ESA during 2024. Do <b>not</b> include rollovers or the return of excess contributions (see instructions) .....  | 4. <u>999999999999</u>  |
| 5. Multiply line 4 by line C. This is the amount of adjusted qualified education expenses allocable to <b>this</b> Coverdell ESA. ....   | 5. <u>999999999999</u>  |
| 6. Subtract line 5 from line 4 .....   | 6. <u>999999999999</u>  |
| 7. Enter the total value of <b>this</b> ESA as of December 31, 2024 plus any outstanding rollovers (see instructions) .....  | 7. <u>999999999999</u>  |
| 8. Add lines 4 and 7 .....   | 8. <u>999999999999</u>  |
| 9. Divide line 3 by line 8 and enter the result as a decimal (rounded to at least 3 places)<br>Do not enter more than "1.000" .....  | 9. <u>999999999999</u>  |
| 10. Multiply line 4 by line 9. This is the nontaxable portion of your distributions from <b>this</b> ESA .....   | 10. <u>999999999999</u> |

**Note:** If line 6 is zero, skip lines 11 through 13 and enter -0- on line 14.

- |   |  |
|---|--|
| 11. Subtract line 10 from line 4 .....  | 11. <u>999999999999</u>                        |
| 12. Divide line 5 by line 4 and enter the result as a decimal (rounded to at least 3 places).<br>Do not enter more than "1.000". .....                    | 12. <u>999999999999</u>                        |
| 13. Multiply line 11 by line 12. This is the amount of qualified education expenses allocated to your distributions, and is tax free .....                | 13. <u>999999999999</u>                        |
| 14. Subtract line 13 from line 11. This is the <b>portion of the distributions from this Coverdell ESA in 2024 that you must include in income.</b> ..... | 14. <u>999999999999</u><br><u>999999999999</u> |

Name \_\_\_\_\_

Taxpayer Identification Number

XXXXXXXXXXXX

## **Education Savings Account Contribution**

- |  |                         |
|--|-------------------------|
| 1. Enter your modified AGI for purposes of figuring the contributions limit to an ESA .....  | 1. <u>9999999999999</u> |
| 2. Enter \$190,000 if married filing jointly; or \$95,000 in the case of all other filers .....  | 2. <u>9999999999999</u> |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- on line 3, skip lines 4 through 6, and enter \$2,000 on line 7 .....  | 3. <u>9999999999999</u> |
| 4. Enter \$30,000 if married filing jointly; \$15,000 in the case of all other filers. If the amount on line 3 is greater than or equal to the amount on line 4, <b>stop here</b> ; you are not allowed to contribute to an ESA for 2024 ..... | 4. <u>9999999999999</u> |
| 5. Divide line 3 by line 4 and enter the result as a decimal (rounded to at least 3 places) .....  | 5. <u>9999999999999</u> |
| 6. Multiply line 5 by \$2,000 .....  | 6. <u>9999999999999</u> |
| 7. Subtract line 6 from \$2,000. This is the <b>maximum amount you may contribute to a 2024 Education Savings Account for each designated beneficiary (e.g. child) under age 18</b> .....  | 7. <u>9999999999999</u> |

**Note:** The total ESA contributions from ALL sources for the designated beneficiary (e.g. child) during the tax year may not exceed \$2,000.

## **Education Savings Account Beneficiary Summary**

Form **1040****QTP/ESA Basis Worksheet****2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Payer's/Trustee's name ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Account type ..... XXXXXXXXXXXXXXXXXXXXXXXXX Account number XXXXXXXXXXXXXXXXX

Beneficiary first name ..... XXXXXXXXXXXXXXXXX Beneficiary last name XXXXXXXXXXXXXXXXX

**Worksheet for Determining QTP/ESA Basis Amounts**

- |  |                                |
|--|--------------------------------|
| 1. Basis in QTP/ESA as of December 31, 2023 .....                | 1. <u>9999999999999</u>        |
| 2. Enter QTP/ESA contributions for 2024 .....                    | 2. <u>9999999999999</u>        |
| 3. Add lines 1 and 2 .....                                       | 3. <u>9999999999999</u>        |
| 4. Enter distributions from this QTP/ESA during 2024 .....       | 4. <u>9999999999999</u>        |
| 5. Subtract Line 4 from Line 3 .....                             | 5. <u>9999999999999</u>        |
| 6. Other increases or decreases to basis .....                   | 6. <u>9999999999999</u>        |
| <b>7. Basis in your QTP or ESA as of December 31, 2024</b> ..... | <b>7. <u>9999999999999</u></b> |

Name

XX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
 XXXXXXXXXXXX  
 XXXXXXXXXXXX

Use this worksheet to complete the indicated portions of a Free Application for Federal Student Aid (FAFSA).

The questions included are numbered as they appear on the FAFSA. If you complete the FAFSA on the web you may be able to skip some questions based on your answers to earlier questions. Federal Student Aid provides free help online at studentaid.gov.

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**FAFSA line #****School year****2025-2026****2026-2027****XX. Tax Filing Status**

Did you/your parents file or will file Form 1040 or Form 1040-NR? ..... XXX XXX

Did you/your parents earn income in a foreign country, work for an international org and not required to report income, or filed a tax return with a U.S. territory? ..... XXX XXX

Did you/ your parent file a joint tax return with current spouse? ..... XXX XXX

**XX. Tax Return Information****School year****2025-2026** XXXXXXXXXXXXXXXXXXXXXXXXXXXX**2026-2027** XXXXXXXXXXXXXXXXXXXXXXXXXXXX

	<b>School year</b>	<b>2025-2026</b>	<b>2026-2027</b>
Income earned from work .....	X <u>9999999</u>	X <u>9999999</u>	
Tax exempt interest .....	X <u>999999</u>	X <u>999999</u>	
Untaxed portions of IRA distributions .....	X <u>999999</u>	X <u>999999</u>	
IRA rollover into another IRA or qualified plan .....	X <u>999999</u>	X <u>999999</u>	
Untaxed portions of pensions .....	X <u>999999</u>	X <u>999999</u>	
Pension rollover into an IRA or other qualified plan .....	X <u>999999</u>	X <u>999999</u>	
Adjusted gross income (Form 1040 line 11) .....	X <u>9999999</u>	X <u>9999999</u>	
Income tax paid (Form 1040, line 22 minus Schedule 2, line 2) .....	X <u>9999999</u>	X <u>9999999</u>	
Did you/ your parent receive the earned income credit (EIC)? .....	X <u>XXX</u>	X <u>XXX</u>	
IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans .....	X <u>999999</u>	X <u>999999</u>	
Education credits (American Opportunity, Hope and Lifetime Learning) .....	X <u>999999</u>	X <u>999999</u>	
Did you/ your parent file Schedule A, B, D, E, F, or H with Form 1040? .....	X <u>XXX</u>	X <u>XXX</u>	
Net profit or loss from IRS Form 1040 Schedule C (Schedule C, line 31) .....	X <u>9999999</u>	X <u>9999999</u>	
Student grant and scholarship aid reported to the IRS in your adjusted gross income .....	X <u>999999</u>	X <u>999999</u>	
Foreign earned income exclusion .....	X <u>9999999</u>	X <u>9999999</u>	

**Annual Child Support Received**

XX. Child support received for any of your children. Don't include foster care or adoption payments ..... X 999999 X 999999

**XX. Assets**

Total current balance of cash, savings and checking accounts .....	X <u>9999999</u>	X <u>9999999</u>
Net worth of investments, including real estate. Don't include the home you live in .....	X <u>9999999</u>	X <u>9999999</u>
Net worth of current businesses and/or investment farms .....	X <u>9999999</u>	X <u>9999999</u>

XX

# Foreign Financial Accounts Worksheet

Name(s) as shown on return

Taxpayer Identification Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Total

999999999999

999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Part I Qualified Loan Limit**

1. Enter the average balance of all your grandfathered debt. See the line 1 instructions .....
  2. Enter the average balance of all your home acquisition debt incurred prior to December 16, 2017. See the line 2 instructions .....
  3. Enter \$1,000,000 (\$500,000 if married filing separately) .....
  4. Enter the larger of the amount on line 1 or the amount on line 3 .....
  5. Add the amounts on lines 1 and 2. Enter the total here .....
  6. Enter the smaller of the amount on line 4 or the amount on line 5 .....
- If you have no home acquisition debt incurred after December 15, 2017, line 6 is your qualified loan limit. Enter this amount on line 11 and go to Part II, line 12.
- If you have home acquisition debt incurred after December 15, 2017, go to line 7.
7. Enter the average balance of all your home acquisition debt incurred after December 15, 2017. See the line 7 instructions .....
  8. Enter \$750,000 (\$375,000 if married filing separately) .....
  9. Enter the larger of the amount on line 6 or the amount on line 8 .....
  10. Add the amounts on lines 6 and 7. Enter the total here .....
  11. Enter the smaller of line 9 or line 10. **This is your qualified loan limit**

1.	999999999999
2.	999999999999
3.	999999999999
4.	999999999999
5.	999999999999
6.	999999999999
7.	999999999999
8.	999999999999
9.	999999999999
10.	999999999999
11.	999999999999

**Part II Deductible Home Mortgage Interest**

12. Enter the total of the average balances of all mortgages on all qualified homes. See the line 12 instructions .....
- If line 11 is less than line 12, go on to line 13.
- If line 11 is equal to or more than line 12, stop here. All of your interest on all the mortgages included on line 12 is deductible as home mortgage interest on Schedule A (Form 1040 or 1040-SR), line 8a or 8b, whichever applies.
13. Enter the total amount of interest that you paid. See the line 13 instructions .....
  14. Divide the amount on line 11 by the amount on line 12. Enter the result as a decimal amount (rounded to three places) .....
  15. Multiply the amount on line 13 by the decimal amount on line 14. Enter the result. **This is your deductible home mortgage interest.** Enter this amount on Schedule A (Form 1040 or 1040-SR), line 8a or 8b, whichever applies .....
  16. Subtract the amount on line 15 from the amount on line 13. Enter the result. **This is not home mortgage interest.** See line 16 instructions .....

12.	999999999999
13.	999999999999
14.	999999
15.	999999999999
16.	999999999999

**Deductible Points**

17. Points paid during current year .....
18. Decimal amount from Part II, line 14 .....
19. Points deductible as home mortgage interest .....
20. Points not deductible as home mortgage interest .....

	Points reported on Form 1098		Points not reported on Form 1098
17.	999999999999	17.	999999999999
18.	999999	18.	999999
19.	999999999999	19.	999999999999
20.	999999999999	20.	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Description of loan/property <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Loan Origination Date <u>XXXXXXXXXX</u>	Unit No. <u>999</u>
--	---	---------------------

1. Enter the total principal amount paid in 2024 .....	1. <u>999999999999</u>
2. Number of months loan was outstanding in 2024 .....	2. <u>99</u>
3. Home equity debt NOT used to buy/build/improve home on 12/31/23 (or the first day mortgage was outstanding) .....	3. <u>999999999999</u>
4. Home equity debt NOT used to buy/build/improve home on 12/31/24 (or the last day mortgage was outstanding) .....	4. <u>999999999999</u>
5. Grandfather debt balance on 12/31/23 (or the first day the mortgage was outstanding) .....	5. <u>999999999999</u>
6. Grandfather debt balance on 12/31/24 (or the last day the mortgage was outstanding) .....	6. <u>999999999999</u>
7. Average balance for 2024 of grandfather debt .....	7. <u>999999999999</u>
8. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/23 (or the first day mortgage was outstanding) .....	8. <u>999999999999</u>
9. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/24 (or the last day mortgage was outstanding) .....	9. <u>999999999999</u>
10. Average balance for 2024 of pre-12/16/17 home acquisition debt .....	10. <u>999999999999</u>
11. Post-12/15/17 home acquisition/improvement debt balance on 12/31/23 (or the first day mortgage was outstanding) .....	11. <u>999999999999</u>
12. Post-12/15/17 home acquisition/improvement debt balance on 12/31/24 (or the last day mortgage was outstanding) .....	12. <u>999999999999</u>
13. Average balance for 2024 of post-12/15/17 home acquisition debt .....	13. <u>999999999999</u>
14. Average balance for 2024 of all types of debt .....	14. <u>999999999999</u>

### Mixed Use Mortgage Summary

Average balance grandfather debt for 2024; enter the result on Home Mortgage Limit Worksheet A, line 1 .....	<u>999999999999</u>
Average balance pre-12/16/17 home acquisition/improvement debt for 2024; enter the result on Home Mortgage Limit Wrk A, line 2 .....	<u>999999999999</u>
Average balance post-12/15/17 home acquisition/improvement debt for 2024; enter the result on Home Mortgage Limit Wrk A, line 7 .....	<u>999999999999</u>
Average balance of all debt types for 2024; enter the result on Home Mortgage Limit Worksheet A, line 12 .....	<u>999999999999</u>

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer identification number XXXXXXXXXXXX
--------------------------------------	--

**Allocation of Interest on Loan**

	Average Balance	Ratio	Allocated Interest
XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Home acquisition .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
Total .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Home acquisition .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
Total .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>

**Allocation of Excess Home Mortgage Interest to Home Acquisition Debt**

	Excess Debt	Ratio	Excess Mortgage Interest
Total excess home acquisition debt .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
Total excess home mortgage interest allocated .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>

**Allocation of Excess Home Mortgage Interest to Home Acquisition Loans**

	Allocated Interest	Ratio	Excess Mortgage Interest
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>
Totals .....	<u>999999999999</u>	<u>9999999999</u>	<u>999999999999</u>

**Total Loan Interest Allocated To Excess and Deductible**

	Total interest	Excess Mortgage	Deductible Interest	Deductible Return Location
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
Home acquisition .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXX</u>
Total .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXX</u>
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
Home acquisition .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXX</u>
Total .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXX</u>

**Summary of Home Mortgage Interest Allocation****Deductible Home Mortgage Interest**

Deductible interest to Schedule A .....	<u>999999999999</u>
Deductible interest to Home office #1 .....	<u>999999999999</u>
Deductible interest to Home office #2 .....	<u>999999999999</u>
Deductible interest to Schedule E .....	<u>999999999999</u>
Total deductible interest reported on Mortgage Interest Limit Worksheet A, Line 15 .....	<u>999999999999</u>

**Excess Home Mortgage Interest**

Excess home mortgage interest to Home office #1 .....	<u>999999999999</u>
Excess home mortgage interest to Home office #2 .....	<u>999999999999</u>
Excess home mortgage interest to Schedule E .....	<u>999999999999</u>
Excess home mortgage interest not deductible on return .....	<u>999999999999</u>
Total excess home mortgage interest reported on Mortgage Interest Limit Worksheet A, Line 16 .....	<u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

- Only the sale of the home portion is reported on this worksheet. Gains that qualify for exclusion on business/rental portion must divide the maximum exclusion between the business and personal part. Please see IRS Publication 523, Selling Your Home for details.

**Description of home sold**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Worksheet 2. Gain (or Loss), Exclusion, and Taxable Gain**Elected to pay tax on the entire gain and not take the exclusion **Part 1: Gain (or Loss) on Sale**

1. Selling price of home .....
2. Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) .....
3. Subtract line 2 from line 1. This is the amount realized .....
4. Adjusted basis of home sold .....
5. **Gain or (loss)** on the sale. Subtract line 4 from line 3. If this is a loss, stop here .....

1.	9999999999999
2.	9999999999999
3.	9999999999999
4.	9999999999999
5.	9999999999999

**Part 2: Exclusion and Taxable Gain**

6. Enter any depreciation allowed or allowable on the property for periods after May 6, 1997. If none enter -0 .....
7. Subtract line 6 from line 5. If the result is less than zero, enter -0 .....
8. Aggregate number of days of nonqualified use after 2008. If none, enter -0.  
If line 8 is equal to zero, skip to line 12 and enter the amount from line 7 on line 12 .....
9. Number of days taxpayer owned the property .....
10. Divide the amount on line 8 by the amount on line 9. Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.00 .....
11. Gain allocated to nonqualified use. (Line 7 multiplied by line 10) .....
12. Gain eligible for exclusion. Subtract line 11 from line 7 .....
13. If you qualify to exclude gain on the sale, enter your maximum exclusion. (See IRS Publication 523). If you do qualify for a reduced maximum exclusion, enter the amount from Worksheet 3, line 7. If you do not qualify to exclude gain, enter -0 .....
14. **Exclusion.** Enter the smaller of line 12 or line 13 .....
15. **Taxable gain.** Subtract line 14 from line 5. Report your taxable gain on Form 8949 and Schedule D (Form 1040) as described under "Reporting the Sale" in IRS Publication 523. **If the amount on line 6 of this worksheet is more than zero, complete line 16** .....
16. Enter the smaller of line 6 or line 15. Enter this amount on line 12 of the Unrecaptured Section 1250 Gain Worksheet in the instructions for Schedule D (Form 1040) .....

6.	9999999999999
7.	9999999999999
8.	9999999999999
9.	9999999999999
10.	999999
11.	9999999999999
12.	9999999999999
13.	9999999999999
14.	9999999999999
15.	9999999999999
16.	9999999999999

**Worksheet 3. Reduced Maximum Exclusion**

	(a) You	(b) Your Spouse
1. Maximum amount .....	1. 9999999999999	9999999999999
2a. Enter the number of days that you used the property as a main home during the 5-year period ending on the date of sale. (If married filing jointly, fill in columns (A) and (B)) .....	2a. 9999999999999	9999999999999
b. Enter the number of days that you owned the property during the 5-year period ending on the date of sale. (If married filing jointly and one spouse owned the property longer than the other spouse, both spouses are treated as owning the property for the longer period) .....	b. 9999999999999	9999999999999
c. Enter the smaller of line 2a or 2b .....	c. 9999999999999	9999999999999
3. Have you (or your spouse if filing jointly) excluded gain from the sale of another home during the 2-year period ending on the date of this sale? <b>No.</b> Skip line 3 and enter the number of days from line 2c on line 4 <b>Yes.</b> Enter the number of days between the date of the most recent sale of .....	3. 9999999999999	9999999999999
4. Enter the smaller of line 2c or 3 .....	4. 9999999999999	9999999999999
5. Divide the amount on line 4 by 730 days. Enter the result as a decimal (rounded to at least 3 places). But do not enter an amount greater than 1.000 .....	5. 999999	999999
6. Multiply the amount on line 1 by the decimal amount on line 5 .....	6. 9999999999999	9999999999999
7. <b>Reduced maximum exclusion.</b> Add the amounts in columns (a) and (b) of line 6. Enter it here and on Worksheet 2, line 13 .....	7. 9999999999999	

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Taxpayer IRA

## Spouse's IRA

- 1a. Were you covered by a retirement plan? .....  
 1b. If married filing jointly, or married filing separately and you lived with your spouse at any time in 2024, was your spouse covered by a retirement plan? .....

 Yes     No Yes     No

**Next:** If you checked "No" on line 1a, and "No" on line 1b for married filing joint or married filing separate when required, skip lines 2-6, enter \$7000 (\$8,000 if 50 or older) on line 7a (and 7b if applicable) and go to line 8. Otherwise, go to line 2.

2. Enter the amount shown below for your filing status.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2024, enter \$87,000
  - Qualifying surviving spouse, enter \$143,000
  - Married filing jointly, enter \$143,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$240,000 for the person who was not covered by a plan
  - Married filing separately and you lived with your spouse at any time in 2024, enter \$10,000
3. Add the amounts on Form 1040 or 1040-SR lines 1, 2b, 3b, and 4b or the taxable IRA distribution from the IRA with IRA worksheet from Pub.590-B if applicable, or Schedule 1, line 10. Do not include any foreign earned income exclusion, foreign housing exclusion, exclusion of qualified bond interest shown on Form 8815, or exclusion of employer-paid adoption expenses shown on Form 8839 ..... 3. 999999999999
4. Add amounts on Form 1040 or 1040-SR, Schedule 1, lines 11 through 25. .... 4. 999999999999
5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than the amount on line 2, none of your IRA contributions are deductible. .... 5a. 999999999999 5b. 999999999999
6. Subtract line 5 from line 2 in each column. **If the result is \$10,000 or more (\$20,000 if MFJ or QSS and covered by employer plan) enter \$7,000 (\$8,000 if 50 or older) on line 7 and go to line 8 for that column** ..... 6a. 999999999999 6b. 999999999999
7. Multiply line 6a and 6b by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.  
 ● MFJ or QSS and covered by emp plan, multiply line 6 by .35 (.40 if 50 or older)  
 ● All others, multiply line 6 by .70 (.80 if 50 or older) ..... 7a. 999999999999 7b. 999999999999
8. Enter your wages, and your spouse's if filing jointly, and other earned income for Form 1040, minus any deductions on Form 1040, Schedule 1, lines 15 and 16. Do not reduce wages by any loss from self-employment. .... 8a. 999999999999 8b. 999999999999
9. Enter traditional IRA contributions made, or that will be made by 4/15/25, for 2024 to your IRA on line 9a and to your spouse's IRA on line 9b ..... 9a. 999999999999 9b. 999999999999
10. On line 10a, enter the **smallest** of line 7a, line 8a, or line 9a. On line 10b, enter the **smallest** of line 7b, line 8b, or line 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040, Schedule 1, line 20. If line 9 is more than line 10, go to line 11. (**If you are the higher income spouse, use the portion of line 8 that represents your compensation. If you are the lower income spouse, line 8 is reduced by your spouse's traditional and Roth IRA contributions.**) ..... 10a. 999999999999 10b. 999999999999

## Nondeductible IRA contributions

11. Subtract line 10 from the **smaller** of line 8 or 9. Enter on line 1 of your Form 8606 the amount from line 11 you choose to make nondeductible ..... X 11a. 999999999999 11b. 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Total Income with adjustments for calculating MAGI**

1. Wages .....	1. <u>999999999999</u>
2. Taxable interest .....	2. <u>999999999999</u>
3. Ordinary dividends .....	3. <u>999999999999</u>
4. State and local tax refunds .....	4. <u>999999999999</u>
5. Alimony received .....	5. <u>999999999999</u>
6. Business income/loss .....	6. <u>999999999999</u>
7. Capital gain/loss .....	7. <u>999999999999</u>
8. Other gains/losses .....	8. <u>999999999999</u>
9. Taxable IRA distributions .....	9. <u>999999999999</u>
10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B .....	X 10. <u>999999999999</u>
11. Pensions and annuities .....	11. <u>999999999999</u>
12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	12. <u>999999999999</u>
13. Farm income/loss .....	13. <u>999999999999</u>
14. Unemployment compensation .....	14. <u>999999999999</u>
15. Taxable social security benefits .....	15. <u>999999999999</u>
16. Other income/loss .....	16. <u>999999999999</u>
17. Add: Foreign earned income exclusion .....	17. <u>999999999999</u>
18. Foreign housing exclusion .....	18. <u>999999999999</u>
19. Exclusion of qualified bond interest shown on Form 8815 .....	19. <u>999999999999</u>
20. Exclusion of employer-paid adoption expenses shown on Form 8839 .....	20. <u>999999999999</u>
21. Total income for MAGI calculation, combine lines 1 through 20 (Traditional IRA Deduction Worksheet line 3) .....	21. <u>999999999999</u>

**Adjustments for calculating MAGI**

22. Educator expenses .....	22. <u>999999999999</u>
23. Certain business expenses from Form 2106 .....	23. <u>999999999999</u>
24. Health savings account deduction .....	24. <u>999999999999</u>
25. Moving expenses .....	25. <u>999999999999</u>
26. Deductible part of self-employment tax .....	26. <u>999999999999</u>
27. Self-employed SEP, SIMPLE, and qualified plans .....	27. <u>999999999999</u>
28. Self-employed health insurance deduction .....	28. <u>999999999999</u>
29. Penalty on early withdrawal of savings .....	29. <u>999999999999</u>
30. Alimony paid .....	30. <u>999999999999</u>
31. Other deductions .....	31. <u>999999999999</u>
32. Less: Foreign housing deduction .....	32. <u>999999999999</u>
33. Total deductions for MAGI calculation, add lines 22 through 31 and subtract line 32 (Trad IRA Deduction Worksheet line 4) .....	33. <u>999999999999</u>
34. Modified Adjusted Gross Income MAGI, subtract line 33 from line 21 .....	34. <u>999999999999</u>
35. Adjustment to modified adjusted gross income from Screen IRA .....	35. <u>999999999999</u>
36. Modified Adjusted Gross Income MAGI, combine line 34 and 35 (Traditional IRA Deduction Worksheet line 5) .....	36. <u>999999999999</u>

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Taxpayer IRA

## Spouse IRA

Modified adjusted gross income for Roth IRA contributions .....

999999999999

999999999999

**Roth IRA Contribution Worksheet**

- |  |                  |              |
|--|------------------|--------------|
| 1. Enter your taxable compensation .....   | 1. 999999999999  | 999999999999 |
| 2. Enter the smaller of line 1 or \$7000 (\$ 8000 if 50 or older) .....  | 2. 999999999999  | 999999999999 |
| 3. Enter your total contributions to traditional IRAs for 2024 .....   | 3. 999999999999  | 999999999999 |
| 4. Subtract line 3 from line 2 .....   | 4. 999999999999  | 999999999999 |
| 5. Enter: \$240,000 if married filing jointly or qualifying surviving spouse; \$10,000 if married filing separately and you lived with your spouse at any time during the year.<br>All other filers, enter \$161,000 .....               | 5. 999999999999  | 999999999999 |
| 6. Enter your modified AGI for purposes of Roth IRAs .....   | 6. 999999999999  | 999999999999 |
| 7. Subtract line 6 from line 5. If zero or less, <b>stop here</b> ; you may not contribute to a Roth IRA for 2024. See <b>Recharacterizations</b> on page 3 of Form 8606 instructions if you made Roth IRA contributions for 2024 .....  | 7. 999999999999  | 999999999999 |
| 8. If line 5 above is \$161,000, enter \$15,000; otherwise, enter \$10,000.<br>If line 7 is greater than or equal to line 8, skip lines 9 and 10, and enter the amount from line 4 on line 12 .....                                      | 8. 999999999999  | 999999999999 |
| 9. Divide line 7 by line 8 and enter the result as a decimal (rounded to at least 3 places). Do not enter more than "1.000" .....  | 9. 999999999999  | 999999999999 |
| 10. Multiply line 2 by line 9. If the result is not a multiple of \$10, round it up to the next multiple of \$10 (e.g., round \$611.40 to \$620) .....   | 10. 999999999999 | 999999999999 |
| 11. Enter the greater of \$200 or the amount on line 10 .....  | 11. 999999999999 | 999999999999 |
| 12. <b>Maximum 2024</b> Roth IRA contribution. Enter the <b>smaller</b> of line 4 or line 11.<br>See <b>Recharacterizations</b> on page 3 of Form 8606 instructions if you contributed more than this amount to Roth IRAs for 2024 ..... | 12. 999999999999 | 999999999999 |

## Taxpayer IRA

## Spouse IRA

Modified adjusted gross income for Roth IRA conversions (does not include minimum required distributions) .....

999999999999

999999999999

**Worksheet for Determining Roth IRA Basis Amounts**

- |   |                   |              |
|---|-------------------|--------------|
| 1. Basis in your Roth IRA contributions as of December 31,2023. ....                      | 1. 999999999999   | 999999999999 |
| 2. Enter your Roth IRA contributions for 2024, adjusted for any recharacterizations. .... | X 2. 999999999999 | 999999999999 |
| 3. Add lines 1 and 2. ....  | 3. 999999999999   | 999999999999 |
| 4. Enter the amount, if any, from Form 8606, line 19. ....                                | 4. 999999999999   | 999999999999 |
| 5. Contribution basis loss. ....  | 5. 999999999999   | 999999999999 |
| <b>Basis in your Roth IRA contributions as of December 31, 2024.</b>                      |                   |              |
| 6. Subtract lines 4 and 5 from line 3. If zero or less, enter -0-. ....                   | 6. 999999999999   | 999999999999 |
| 7. Basis in your Roth IRA conversions as of December 31, 2023. ....                       | 7. 999999999999   | 999999999999 |
| 8. Enter the amount(s), if any, from Form 8606 line 16. ....                              | 8. 999999999999   | 999999999999 |
| 9. Add lines 7 and 8. ....  | 9. 999999999999   | 999999999999 |
| 10. Enter the amount, if any, from Form 8606, line 23. ....                               | 10. 999999999999  | 999999999999 |
| 11. Conversion basis loss. ....   | 11. 999999999999  | 999999999999 |
| <b>Basis in your Roth IRA conversions as of December 31, 2024.</b>                        |                   |              |
| 12. Subtract lines 10 and 11 from line 9. If zero or less, enter -0-. ....                | 12. 999999999999  | 999999999999 |

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Total Income with adjustments for calculating MAGI**

1. Wages .....	1. <u>999999999999</u>
2. Taxable interest .....	2. <u>999999999999</u>
3. Ordinary dividends .....	3. <u>999999999999</u>
4. State and local tax refunds .....	4. <u>999999999999</u>
5. Alimony received .....	5. <u>999999999999</u>
6. Business income/loss .....	6. <u>999999999999</u>
7. Capital gain/loss .....	7. <u>999999999999</u>
8. Other gains/losses .....	8. <u>999999999999</u>
9. Taxable IRA distributions .....	9. <u>999999999999</u>
10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B .....	X 10. <u>999999999999</u>
11. Pensions and annuities .....	11. <u>999999999999</u>
12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	12. <u>999999999999</u>
13. Farm income/loss .....	13. <u>999999999999</u>
14. Unemployment compensation .....	14. <u>999999999999</u>
15. Taxable social security benefits .....	15. <u>999999999999</u>
16. Other income/loss .....	16. <u>999999999999</u>
17. Add: Foreign earned income exclusion .....	17. <u>999999999999</u>
18. Foreign housing exclusion .....	18. <u>999999999999</u>
19. Exclusion of qualified bond interest shown on Form 8815 .....	19. <u>999999999999</u>
20. Exclusion of employer-paid adoption expenses shown on Form 8839 .....	20. <u>999999999999</u>
21. Total income for MAGI calculation, combine lines 1 through 20 .....	21. <u>999999999999</u>

**Adjustments for calculating MAGI**

22. Educator expenses .....	22. <u>999999999999</u>
23. Certain business expenses from Form 2106 .....	23. <u>999999999999</u>
24. Health savings account deduction .....	24. <u>999999999999</u>
25. Moving expenses .....	25. <u>999999999999</u>
26. Deductible part of self-employment tax .....	26. <u>999999999999</u>
27. Self-employed SEP, SIMPLE, and qualified plans .....	27. <u>999999999999</u>
28. Self-employed health insurance deduction .....	28. <u>999999999999</u>
29. Penalty on early withdrawal of savings .....	29. <u>999999999999</u>
30. Alimony paid .....	30. <u>999999999999</u>
31. Other deductions .....	31. <u>999999999999</u>
32. Less: Foreign housing deduction .....	32. <u>999999999999</u>
33. Total deductions for MAGI calculation, add lines 22 through 31, and subtract line 32 .....	33. <u>999999999999</u>
34. Modified Adjusted Gross Income MAGI, subtract line 33 from line 21 .....	34. <u>999999999999</u>
35. Adjustment to modified adjusted gross income from Screen IRA .....	35. <u>999999999999</u>
36. Modified Adjusted Gross Income MAGI, combine line 34 and 35 (for Roth IRA contributions) .....	36. <u>999999999999</u>
37. Less: Minimum required distributions .....	37. <u>999999999999</u>
38. Modified Adjusted Gross Income MAGI, subtract line 37 from line 36 (for Roth IRA conversions) .....	38. <u>999999999999</u>

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

	Taxpayer	Spouse
Wages .....	9999999999999	9999999999999
Scholarship, fellowship payments, and grants .....	9999999999999	9999999999999
Difficulty of care payments .....	9999999999999	9999999999999
Alimony received .....	9999999999999	9999999999999
Combat pay .....	9999999999999	9999999999999
Child non-Self-employment income .....	9999999999999	9999999999999
Household income .....	9999999999999	9999999999999
Foreign employee compensation .....	9999999999999	9999999999999
Ordinary incentive stock option .....	9999999999999	9999999999999
Excess utility allowance .....	9999999999999	9999999999999
Excess rent allowance .....	9999999999999	9999999999999
Foreign noncash allowance .....	9999999999999	9999999999999
2106 excess reimbursement .....	9999999999999	9999999999999
Excess moving reimbursement .....	9999999999999	9999999999999
Workfare .....	(9999999999999)	(9999999999999)
Reserved for future use .....	(9999999999999)	(9999999999999)
Allowable foreign exclusion .....	(9999999999999)	(9999999999999)

**Self-Employment income****Farm income**

Schedule F and Farm Partnership income .....	9999999999999	9999999999999
Auto expense from farm partnerships .....	(9999999999999)	(9999999999999)
Section 179 from farm partnerships .....	(9999999999999)	(9999999999999)
Depletion from farm partnerships .....	(9999999999999)	(9999999999999)
Other expenses from farm partnerships .....	(9999999999999)	(9999999999999)
Home office expenses from farm partnerships .....	(9999999999999)	(9999999999999)
Unreimbursed partnership expenses from farm partnerships .....	(9999999999999)	(9999999999999)
<b>Farm income</b> .....	<b>9999999999999</b>	<b>9999999999999</b>

**Nonfarm income**

Schedule C and Nonfarm Partnership income .....	9999999999999	9999999999999
Auto expense from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Section 179 from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Depletion from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Other expenses from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Home office expenses from nonfarm partnerships .....	(9999999999999)	(9999999999999)
Unreimbursed partnership expenses from nonfarm partnerships .....	(9999999999999)	(9999999999999)
<b>Nonfarm income</b> .....	<b>9999999999999</b>	<b>9999999999999</b>

Self-employment tax deduction .....	(9999999999999)	(9999999999999)
Self-employed SEP, SIMPLE, and qualified plans deduction .....	(9999999999999)	(9999999999999)
Adjustment from screen IRA .....	9999999999999	9999999999999
<b>Total compensation</b> .....	<b>9999999999999</b>	<b>9999999999999</b>

**Additional Calculation of Compensation for the Lower Compensated Spouse for IRA Purposes**

Compensation for lower compensated spouse from above .....	9999999999999
Add: Compensation for higher compensated spouse from above .....	9999999999999
Less: IRA contribution for higher compensated spouse .....	(9999999999999)
Compensation for lower compensated spouse for IRA purposes .....	9999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name of person with qualified charitable distribution carryover

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Year Taxpayer Reached Age 70 1/2      99999

	Traditional IRA QCD (A) Form 1040/1040-SR Line 4a	IRA Deduction (B) Schedule 1 (Form 1040), Line 20	Amount of Traditional IRA QCD Reduced by IRA Deduction (C)
2020	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2021	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2022	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2023	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
2024	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

IRA deduction less QCD Reduction (D)      999999999999 (B) - (C)Net IRA QCD      X 999999999999 (A) - (D)

XX

\*Note: Only Traditional IRA deductions can reduce Qualified Charitable Distributions.

This worksheet is completed in the first tax year when the taxpayer turns age 70 1/2.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Late Filing Interest Worksheet**

Description	Amount	Balance	# of Days	Interest Rate %	Interest Amount
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999	99999	9999999999
Total Late Filing Interest (Int)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				9999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Late Payment Penalty Worksheet**

Description	Amount	Balance	# of Months	Penalty Amount
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	99	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	99	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	99	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	99	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	99	999999999999
Total Late Payment Penalty (FTP)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Net Operating Loss Calculation

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount .....		1	999999999999
2	Nonbusiness capital losses before limitation. Enter as a positive number .....	2	999999999999	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion) .....	3	999999999999	
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0- .....	4	999999999999	
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0- .....	5	999999999999	
6	Nonbusiness deductions (see instructions) .....	6	999999999999	
7	Nonbusiness income other than capital gains (see instructions) .....	7	999999999999	
8	Add lines 5 and 7 .....	8	999999999999	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0- .....	9	999999999999	
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 5</b> .....	10	999999999999	
11	Business capital losses before limitation. Enter as a positive number .....	11	999999999999	
12	Business capital gains (without regard to any section 1202 exclusion) .....	12	999999999999	
13	Add lines 10 and 12 .....	13	999999999999	
14	Subtract line 13 from line 11. If zero or less, enter -0- .....	14	999999999999	
15	Add lines 4 and 14 .....	15	999999999999	
16	Enter the loss, if any, from line 16 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 .....	16	999999999999	
17	Section 1202 exclusion. Enter as a positive number .....	17	999999999999	
18	Subtract line 17 from line 16. If zero or less, enter -0- .....	18	999999999999	
19	Enter the loss, if any, from line 21 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number .....	19	999999999999	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0- .....	20	999999999999	
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0- .....	21	999999999999	
22	Subtract line 20 from line 15. If zero or less, enter -0- .....	22	999999999999	
23	NOL deduction for losses from other years. Enter as a positive number .....	23	999999999999	
24	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, you have a current year NOL. If the result is zero or more, you <b>do not</b> have an NOL .....	24	999999999999	

## Farm Net Operating Loss Calculation

1	Schedule F - Profit or Loss from farming	1	999999999999
2	Form 4835 - Farm Rental eligible for income averaging	2	999999999999
3	Partnership and S corporation income or loss from farming activities	3	999999999999
4	Net ordinary gain or loss from sale of farming business property	4	999999999999
5	Capital gain/loss from sale of farming property	5	999999999999
6	Farm NOL. Combine lines 1 through 5. If the result is less than zero, you have a current year farm NOL. If the result is zero or more, you do not have a Farm NOL.	6	999999999999
7	Farm NOL available for carryback: Lesser of farm NOL or amount of NOL for the year	7	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## AMT Net Operating Loss Calculation

1	Enter the amount from your 2024 Form 6251, line 1 .....		1	999999999999
2	AMT Nonbusiness capital losses before limitation. Enter as a positive number .....	2	999999999999	
3	AMT Nonbusiness capital gains (without regard to any section 1202 exclusion) .....	3	999999999999	
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0- .....	4	999999999999	
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0- .....	5	999999999999	
6	Nonbusiness deductions (that are included in AMTI) .....	6	999999999999	
7	Nonbusiness income other than capital gains (that are included in AMTI) .....	7	999999999999	
8	Add lines 5 and 7 .....	8	999999999999	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0- .....	9	999999999999	
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 5</b> .....	10	999999999999	
11	AMT Business capital losses before limitation. Enter as a positive number .....	11	999999999999	
12	AMT Business capital gains (without regard to any section 1202 exclusion) .....	12	999999999999	
13	Add lines 10 and 12 .....	13	999999999999	
14	Subtract line 13 from line 11. If zero or less, enter -0- .....	14	999999999999	
15	Add lines 4 and 14 .....	15	999999999999	
16	Enter the loss, if any, from line 16 of Schedule D - AMT. Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 and enter on line 22 the amount from line 15.	16	999999999999	
17	Section 1202 exclusion. Enter as a positive number .....	17	999999999999	
18	Subtract line 17 from line 16. If zero or less, enter -0- .....	18	999999999999	
19	Enter the loss, if any, from line 21 of Schedule D - AMT. Enter as a positive number.	19	999999999999	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0- .....	20	999999999999	
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0- .....	21	999999999999	
22	Subtract line 20 from line 15. If zero or less, enter -0- .....	22	999999999999	
23	AMT NOL deduction for losses from other years. Enter as a positive amount.	23	999999999999	
24	Total adjustment and certain preference items from Form 6251 .....	24	999999999999	
25	<b>AMTNOL.</b> Combine lines 1, 9, 17, and 21 through 24. If the result is zero or more, you do not have an AMTNOL.	25	999999999999	

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

## Post-2017 Net Operating Loss Carryover Information

	Regular	AMT
Carryover from prior years	<u>9999999999999</u>	<u>9999999999999</u>
Excess business loss	<u>9999999999999</u>	<u>9999999999999</u>
2024 Net operating loss	<u>9999999999999</u>	<u>9999999999999</u>
2024 Utilized on carryback / return	X	<u>9999999999999</u>
Carryover to 2025	<u>9999999999999</u>	<u>9999999999999</u>

## Pre-2018 Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2025
2004 <u>9999999999999</u>	2004 <u>9999999999999</u>	2005 <u>9999999999999</u>
2005 <u>9999999999999</u>	2005 <u>9999999999999</u>	2006 <u>9999999999999</u>
2006 <u>9999999999999</u>	2006 <u>9999999999999</u>	2007 <u>9999999999999</u>
2007 <u>9999999999999</u>	2007 <u>9999999999999</u>	2008 <u>9999999999999</u>
2008 <u>9999999999999</u>	2008 <u>9999999999999</u>	2009 <u>9999999999999</u>
2009 <u>9999999999999</u>	2009 <u>9999999999999</u>	2010 <u>9999999999999</u>
2010 <u>9999999999999</u>	2010 <u>9999999999999</u>	2011 <u>9999999999999</u>
2011 <u>9999999999999</u>	2011 <u>9999999999999</u>	2012 <u>9999999999999</u>
2012 <u>9999999999999</u>	2012 <u>9999999999999</u>	2013 <u>9999999999999</u>
2013 <u>9999999999999</u>	2013 <u>9999999999999</u>	2014 <u>9999999999999</u>
2014 <u>9999999999999</u>	2014 <u>9999999999999</u>	2015 <u>9999999999999</u>
2015 <u>9999999999999</u>	2015 <u>9999999999999</u>	2016 <u>9999999999999</u>
2016 <u>9999999999999</u>	2016 <u>9999999999999</u>	2017 <u>9999999999999</u>
2017 <u>9999999999999</u>	2017 <u>9999999999999</u>	2024 <u>9999999999999</u>
	X 2024 <u>9999999999999</u>	Total <u>9999999999999</u>

## Pre-2018 AMT Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2025
2004 <u>9999999999999</u>	2004 <u>9999999999999</u>	2005 <u>9999999999999</u>
2005 <u>9999999999999</u>	2005 <u>9999999999999</u>	2006 <u>9999999999999</u>
2006 <u>9999999999999</u>	2006 <u>9999999999999</u>	2007 <u>9999999999999</u>
2007 <u>9999999999999</u>	2007 <u>9999999999999</u>	2008 <u>9999999999999</u>
2008 <u>9999999999999</u>	2008 <u>9999999999999</u>	2009 <u>9999999999999</u>
2009 <u>9999999999999</u>	2009 <u>9999999999999</u>	2010 <u>9999999999999</u>
2010 <u>9999999999999</u>	2010 <u>9999999999999</u>	2011 <u>9999999999999</u>
2011 <u>9999999999999</u>	2011 <u>9999999999999</u>	2012 <u>9999999999999</u>
2012 <u>9999999999999</u>	2012 <u>9999999999999</u>	2013 <u>9999999999999</u>
2013 <u>9999999999999</u>	2013 <u>9999999999999</u>	2014 <u>9999999999999</u>
2014 <u>9999999999999</u>	2014 <u>9999999999999</u>	2015 <u>9999999999999</u>
2015 <u>9999999999999</u>	2015 <u>9999999999999</u>	2016 <u>9999999999999</u>
2016 <u>9999999999999</u>	2016 <u>9999999999999</u>	2017 <u>9999999999999</u>
2017 <u>9999999999999</u>	2017 <u>9999999999999</u>	2024 <u>9999999999999</u>
	X 2024 <u>9999999999999</u>	Total <u>9999999999999</u>

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Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**USE YOUR 2024 FORM 1040 TO COMPLETE THE WORKSHEET:**

1. Enter as a positive number your NOL deduction from Schedule 1 (Form 1040 or 1040-SR) .....
2. Enter your taxable income without the NOL deduction .....
3. Enter as a positive number any net capital loss deduction .....
4. Enter as a positive number any gain excluded on the sale of qualified small business stock .....
5. Enter as a positive number any qualified business income deduction .....
6. Enter any adjustments to adjusted gross income .....
7. Enter any adjustments to itemized deductions from below .....
8. **Modified taxable income** Combine lines 2 through 7 & enter result (but not less than zero) .....
9. **NOL carryover to 2025** Subtract ln 8 from ln 1 (not less than zero) .....

999999999999	999999999999
999999999999	
999999999999	
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999999999999	999999999999
	999999999999

**ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only)**

10. Enter your adjusted gross income without the NOL deduction .....
11. Combine lines 3, 4 and 6 from above .....
12. **Modified adjusted gross income.** Combine lines 10 and 11 above .....

999999999999	
999999999999	
	999999999999

**ADJUSTMENTS TO MEDICAL EXPENSES:**

13. Enter your medical expenses from Schedule A (Form 1040 or 1040-SR), line 4 .....
14. Enter your medical expenses from Schedule A (Form 1040 or 1040-SR), line 1 .....
15. Multiply line 12 by 7.5% (.075) .....
16. Subtract line 15 from line 14 and enter the result (but not less than zero) .....
17. Subtract line 16 from line 13 .....

999999999999	
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	999999999999

18. Reserved .....
19. Reserved .....
20. Reserved .....


**ADJUSTMENTS TO CHARITABLE CONTRIBUTIONS:**

21. Enter your charitable contributions deduction from Schedule A (Form 1040 or 1040-SR), line 14 .....
22. Refigure your charitable contributions deduction using line 12 above as your AGI .....
23. Subtract line 22 from line 21 .....

999999999999	
999999999999	
	999999999999

**ADJUSTMENT TO CASUALTY AND THEFT LOSSES:**

24. Enter your casualty and theft losses from Form 4684, line 18 .....
25. Enter your casualty and theft losses from Form 4684, line 16 .....
26. Multiply line 12 by 10% (.10) .....
27. Subtract line 26 from line 25 and enter the result (but not less than zero) .....
28. Subtract line 27 from line 24 and enter the result (but not less than zero) .....

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	999999999999

29. Combine lines 17, 20, 23, and 28. enter the results here and on line 7. ....

	999999999999
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Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>A. Special allowance for passive activity losses from rental real estate activities</b>		<b>B. Taxable social security and tier 1 railroad retirement benefits</b>																														
<p>1. Form 8582, line 4 ..... 9999999999      2. Enter \$150,000. If married filing separately, see instructions 9999999999      3. NOL modified AGI (See statement) ..... 9999999999      4. Subtract line 3 from line 2 ..... 9999999999      5. Multiply line 4 by 50% (.5). Enter no more than \$25,000 ..... 9999999999      6. Enter the smaller of line 1 or line 5 ..... 9999999999      7. Amount from Form 8582, Part II, Line 9 ..... 9999999999      8. Subtract line 6 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for special allowance for rental real estate</p>		<p>1. Social Security Worksheet, Line 1 ..... 9999999999      2. Enter one-half of line 1 ..... 9999999999      3. NOL modified AGI (See statement) ..... 9999999999      4. Social Security Worksheet, Line 7 ..... 9999999999      5. Add line 2 and line 3 then subtract line 4 ..... 9999999999          If line 5 is more than zero, go to line 6      6. See Social Security Worksheet, Line 9 ..... 9999999999      7. Subtract line 6 from line 5. If zero or less, enter -0- ..... 9999999999      8. Enter the smaller of line 5 or line 6 ..... 9999999999      9. Enter one half of line 8 ..... 9999999999      10. Enter the smaller of line 2 or line 9 ..... 9999999999      11. Multiply line 7 by 85% (.85). Enter 0, if line 7 is zero ..... 9999999999      12. Add line 10 and line 11 ..... 9999999999      13. Multiply line 1 by 85% (.85) ..... 9999999999      14. Taxable benefits. The smaller of line 12 or line 13 ..... 9999999999      15. Taxable benefits per return ..... 9999999999      16. Subtract line 15 from line 14 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Social Security Benefits</p>																														
<b>C. IRA Deductions</b>		<b>F. Student Loan Interest Deduction</b>																														
<table border="1"> <thead> <tr> <th></th> <th><b>Taxpayer IRA</b></th> <th><b>Spouse's IRA</b></th> </tr> </thead> <tbody> <tr> <td>1. IRA Deduction Wrk, line 2a and 2b</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>2. NOL modified AGI (See statement)*</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>3. Subtract line 2 from line 1</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>5. Compensation</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>6. Contributions made</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>7. Enter smallest of line 4, line 5, or line 6</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>8. IRA Deduction per return</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>9. Subtract line 7 from line 8.</td> <td>9999999999</td> <td>9999999999</td> </tr> </tbody> </table> <p style="text-align: center;">Adjustment to AGI for IRA Deduction</p>			<b>Taxpayer IRA</b>	<b>Spouse's IRA</b>	1. IRA Deduction Wrk, line 2a and 2b	9999999999	9999999999	2. NOL modified AGI (See statement)*	9999999999	9999999999	3. Subtract line 2 from line 1	9999999999	9999999999	4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.	9999999999	9999999999	5. Compensation	9999999999	9999999999	6. Contributions made	9999999999	9999999999	7. Enter smallest of line 4, line 5, or line 6	9999999999	9999999999	8. IRA Deduction per return	9999999999	9999999999	9. Subtract line 7 from line 8.	9999999999	9999999999	<p>1. Student loan interest ..... 9999999999      2. NOL modified AGI (See statement) ..... 9999999999      3. Student loan worksheet, line 5 ..... 9999999999      4. Subtract line 3 from line 2 ..... 9999999999      5. Divided by 15,000 or 30,000 (MFJ). Enter as decimal. 999999      6. Multiply line 1 by line 5 ..... 9999999999      7. Student loan interest deduction ..... 9999999999      8. Student Loan Deduction Worksheet, line 9 ..... 9999999999      9. Subtract line 8 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Student Loan Interest Deduction</p>
	<b>Taxpayer IRA</b>	<b>Spouse's IRA</b>																														
1. IRA Deduction Wrk, line 2a and 2b	9999999999	9999999999																														
2. NOL modified AGI (See statement)*	9999999999	9999999999																														
3. Subtract line 2 from line 1	9999999999	9999999999																														
4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.	9999999999	9999999999																														
5. Compensation	9999999999	9999999999																														
6. Contributions made	9999999999	9999999999																														
7. Enter smallest of line 4, line 5, or line 6	9999999999	9999999999																														
8. IRA Deduction per return	9999999999	9999999999																														
9. Subtract line 7 from line 8.	9999999999	9999999999																														
<b>D. Excludable savings bond interest</b>		<b>G. Reserved</b>																														
<p>1. Form 8815, line 8 - Bond interest ..... 9999999999      2. NOL modified AGI (See statement)* ..... 9999999999      3. Form 8815, line 10 ..... 9999999999      4. Subtract line 3 from line 2. If zero or less, skip line 5, enter -0- on line 6, and go to line 7 ..... 9999999999      5. Divide line 4 by \$15,000 (Single/HOH/QW), \$30,000 (MFJ) ..... 999999      6. Multiply line 1 by line 5 ..... 9999999999      7. Subtract line 6 from line 1 ..... 9999999999      8. Form 8815, line 14. Excludable savings bond interest. ..... 9999999999      9. Subtract line 7 from line 8. ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Savings Bond Interest</p>		<p>*If S/HOH/QSS and \$111,800 or more; or MFJ and \$175,200 stop. Deduction not allowed.</p>																														
<b>E. Excludable employer-provided adoption benefits</b>		<b>Total Adjustment to Adjusted Gross Income for NOL Carryforward</b>																														
<p>1. Form 8839, line 22 ..... 9999999999      2. NOL modified AGI (See statement) ..... 9999999999      3. Line 2 greater than Threshold? No = 0 Yes = subtract Threshold from line 2 ..... 9999999999      4. Divide line 3 by \$40,000. Enter as a decimal. ..... 999999      5. Multiply line 1 by line 4 ..... 9999999999      6. Excluded benefits. Subtract line 5 from line 1 ..... 9999999999      7. Form 8839, line 28. Excluded benefits ..... 9999999999      8. Subtract line 6 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Excludable employer-provided adoption benefits</p>		<p><b>A. Special allowance for passive activity losses from rental real estate activities</b> ..... 9999999999  <b>B. Taxable social security &amp; tier 1 railroad benefits</b> ..... 9999999999  <b>C. IRA deductions</b> ..... 9999999999  <b>D. Excludable savings bond interest</b> ..... 9999999999  <b>E. Excludable employer-provided adoption benefits</b> ..... 9999999999  <b>F. Student loan interest deduction</b> ..... 9999999999  <b>G. Reserved</b> ..... 9999999999</p> <p style="text-align: center;">Total Adjustments to adjusted gross income 9999999999</p> <p style="text-align: center;">NOL Worksheet 2 - Carryover Calculation, line 6</p>																														

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**USE YOUR 2024 FORM 1040 TO COMPLETE THE WORKSHEET:**

1. Enter as a positive number your AMT NOL deduction .....
2. Enter your alternative minimum taxable income without the NOL deduction .....
3. Enter as a positive number any net capital loss deduction .....
4. Enter as a positive number any gain excluded on the sale of qualified small business stock .....
5. Enter the amount of qualified business income deduction .....
6. Enter any adjustments to adjusted gross income .....
7. Enter any adjustments to itemized deductions from below .....
8. **Modified alternative taxable income.** Combine lines 2 through 7 (but not less than zero) .....
9. **Alternative taxable income limitation.** Enter 90% of line 8 .....
10. **AMT NOL carryover to 2025.** Subtract line 9 from line 1 (but not less than zero) .....

999999999999	999999999999
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	999999999999
	999999999999
	999999999999

**ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only)**

11. Enter your adjusted gross income without the NOL deduction .....
12. Combine lines 3, 4, and 6 above .....
13. **Modified adjusted gross income.** Combine lines 11 and 12 above .....

999999999999	999999999999
999999999999	
	999999999999

**ADJUSTMENTS TO MEDICAL EXPENSES:**

14. Enter your medical expenses from Schedule A (Form 1040), line 4 .....
15. Enter your medical expenses from Schedule A (Form 1040), line 1 .....
16. Multiply line 13 by 7.5% (.075) .....
17. Subtract line 16 from line 15 and enter the result (but not less than zero) .....
18. Subtract line 17 from line 14 and enter the result .....
  
19. Reserved .....
20. Reserved .....
21. Reserved .....

999999999999	999999999999
999999999999	
999999999999	
999999999999	
	999999999999

**ADJUSTMENTS TO CHARITABLE CONTRIBUTIONS:**

22. Enter your charitable contributions deduction from the AMT Contribution Worksheet .....
23. Refigure your charitable contributions deduction using line 13 above as your AGI .....
24. Subtract line 23 from line 22 .....

999999999999	999999999999
999999999999	
	999999999999

**ADJUSTMENT TO CASUALTY AND THEFT LOSSES:**

25. Enter your casualty and theft losses from Form 4684, line 18 .....
26. Enter your casualty and theft losses from Form 4684, line 16 .....
27. Multiply line 13 by 10% (.10) .....
28. Subtract line 27 from line 26 and enter the result (but not less than zero) .....
29. Subtract line 28 from line 25 .....

999999999999	999999999999
999999999999	
999999999999	
999999999999	
	999999999999

**TOTAL ADJUSTMENTS TO ITEMIZED DEDUCTIONS:**

30. Combine lines 18, 21, 24 and 29. ....

	999999999999
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Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**USE YOUR 2024 FORM 1040 TO COMPLETE THE WORKSHEET:**

1. Enter as a positive number your **Post-TCJA NOL Deduction** from line 8 (Form 1040, Schedule 1)
2. Enter your taxable income without the Post-TCJA NOL deduction .....
3. Enter as a positive number any net capital loss deduction .....
4. Enter as a positive number any gain excluded on the sale of qualified small business stock .....
5. Enter as a positive number any qualified business income deduction .....
6. Enter any adjustments to adjusted gross income .....
7. Enter any adjustments to itemized deductions from below .....
8. **Modified taxable income** Combine lines 2 through 7. Enter result (but not less than zero)
9. Modified taxable income adjustment (Line 8 multiplied by 80% (0.80))
- 9a. **NOL not used in 2024** Subtract ln 9 from ln 1 & enter result (not less than zero)
- 9b. **NOL deduction utilized on 2024** Subtract ln 9a from ln 1. Enter on Carryover Information Worksheet

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	999999999999
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	999999999999

**ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only):**

10. Enter your adjusted gross income without the NOL deduction .....
11. Combine lines 3, 4, and 6 above .....
12. **Modified adjusted gross income.** Combine lines 10 and 11 above .....

999999999999	
999999999999	
	999999999999

**ADJUSTMENTS TO MEDICAL EXPENSES:**

13. Enter your medical expenses from Schedule A (Form 1040), line 4 .....
14. Enter your medical expenses from Schedule A (Form 1040), line 1 .....
15. Multiply line 12 by 7.5% (.075) .....
16. Subtract line 15 from line 14 and enter the result (but not less than zero) .....
17. Subtract line 16 from line 13 .....
18. Reserved .....
19. Reserved .....
20. Reserved .....

999999999999	
999999999999	
999999999999	
999999999999	
	999999999999

**ADJUSTMENTS TO CHARITABLE CONTRIBUTIONS:**

21. Enter your charitable contributions deduction from Schedule A (Form 1040), line 14 .....
22. Refigure your charitable contributions deduction using line 12 above as your AGI .....
23. Subtract line 22 from line 21 .....

999999999999	
999999999999	
	999999999999

**ADJUSTMENT TO CASUALTY AND THEFT LOSSES:**

24. Enter your casualty and theft losses from Form 4684, line 18 .....
25. Enter your casualty and theft losses from Form 4684, line 16 .....
26. Multiply line 12 by 10% (.10) .....
27. Subtract line 26 from line 25 and enter the result (but not less than zero) .....
28. Subtract line 27 from line 24 and enter the result (but not less than zero) .....
29. Combine lines 18, 21, 24, and 29. enter the results here and on line 7. ....

999999999999	
999999999999	
999999999999	
999999999999	
	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>A. Special allowance for passive activity losses from rental real estate activities</b>		<b>B. Taxable social security and tier 1 railroad retirement benefits</b>																														
<p>1. Form 8582, line 4 ..... 9999999999      2. Enter \$150,000. If married filing separately, see instructions 9999999999      3. NOL modified AGI (See statement) ..... 9999999999      4. Subtract line 3 from line 2 ..... 9999999999      5. Multiply line 4 by 50% (.5). Enter no more than \$25,000 ..... 9999999999      6. Enter the smaller of line 1 or line 5 ..... 9999999999      7. Amount from Form 8582, Part II, Line 9 ..... 9999999999      8. Subtract line 6 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for special allowance for rental real estate</p>		<p>1. Social Security Worksheet, Line 1 ..... 9999999999      2. Enter one-half of line 1 ..... 9999999999      3. NOL modified AGI (See statement) ..... 9999999999      4. Social Security Worksheet, Line 7 ..... 9999999999      5. Add line 2 and line 3 then subtract line 4 ..... 9999999999          If line 5 is more than zero, go to line 6      6. See Social Security Worksheet, Line 9 ..... 9999999999      7. Subtract line 6 from line 5. If zero or less, enter -0- ..... 9999999999      8. Enter the smaller of line 5 or line 6 ..... 9999999999      9. Enter one half of line 8 ..... 9999999999      10. Enter the smaller of line 2 or line 9 ..... 9999999999      11. Multiply line 7 by 85% (.85). Enter 0, if line 7 is zero ..... 9999999999      12. Add line 10 and line 11 ..... 9999999999      13. Multiply line 1 by 85% (.85) ..... 9999999999      14. Taxable benefits. The smaller of line 12 or line 13 ..... 9999999999      15. Taxable benefits per return ..... 9999999999      16. Subtract line 15 from line 14 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Social Security Benefits</p>																														
<b>C. IRA Deductions</b>		<b>F. Student Loan Interest Deduction</b>																														
<table border="1"> <thead> <tr> <th></th> <th><b>Taxpayer IRA</b></th> <th><b>Spouse's IRA</b></th> </tr> </thead> <tbody> <tr> <td>1. IRA Deduction Wrk, line 2a and 2b</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>2. NOL modified AGI (See statement)*</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>3. Subtract line 2 from line 1</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>5. Compensation</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>6. Contributions made</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>7. Enter smallest of line 4, line 5, or line 6</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>8. IRA Deduction per return</td> <td>9999999999</td> <td>9999999999</td> </tr> <tr> <td>9. Subtract line 7 from line 8.</td> <td>9999999999</td> <td>9999999999</td> </tr> </tbody> </table> <p style="text-align: center;">Adjustment to AGI for IRA Deduction</p>			<b>Taxpayer IRA</b>	<b>Spouse's IRA</b>	1. IRA Deduction Wrk, line 2a and 2b	9999999999	9999999999	2. NOL modified AGI (See statement)*	9999999999	9999999999	3. Subtract line 2 from line 1	9999999999	9999999999	4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.	9999999999	9999999999	5. Compensation	9999999999	9999999999	6. Contributions made	9999999999	9999999999	7. Enter smallest of line 4, line 5, or line 6	9999999999	9999999999	8. IRA Deduction per return	9999999999	9999999999	9. Subtract line 7 from line 8.	9999999999	9999999999	<p>1. Student loan interest ..... 9999999999      2. NOL modified AGI (See statement) ..... 9999999999      3. Student loan worksheet, line 5 ..... 9999999999      4. Subtract line 3 from line 2 ..... 9999999999      5. Divided by 15,000 or 30,000 (MFJ). Enter as decimal. 999999      6. Multiply line 1 by line 5 ..... 9999999999      7. Student loan interest deduction ..... 9999999999      8. Student Loan Deduction Worksheet, line 9 ..... 9999999999      9. Subtract line 8 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Student Loan Interest Deduction</p>
	<b>Taxpayer IRA</b>	<b>Spouse's IRA</b>																														
1. IRA Deduction Wrk, line 2a and 2b	9999999999	9999999999																														
2. NOL modified AGI (See statement)*	9999999999	9999999999																														
3. Subtract line 2 from line 1	9999999999	9999999999																														
4. Multiply line 3a and 3b by applicable percentage. See IRA worksheet.	9999999999	9999999999																														
5. Compensation	9999999999	9999999999																														
6. Contributions made	9999999999	9999999999																														
7. Enter smallest of line 4, line 5, or line 6	9999999999	9999999999																														
8. IRA Deduction per return	9999999999	9999999999																														
9. Subtract line 7 from line 8.	9999999999	9999999999																														
<b>D. Excludable savings bond interest</b>		<b>G. Reserved</b>																														
<p>1. Form 8815, line 8 - Bond interest ..... 9999999999      2. NOL modified AGI (See statement)* ..... 9999999999      3. Form 8815, line 10 ..... 9999999999      4. Subtract line 3 from line 2. If zero or less, skip line 5, enter -0- on line 6, and go to line 7 ..... 9999999999      5. Divide line 4 by \$15,000 (Single/HOH/QW), \$30,000 (MFJ) ..... 999999      6. Multiply line 1 by line 5 ..... 9999999999      7. Subtract line 6 from line 1 ..... 9999999999      8. Form 8815, line 14. Excludable savings bond interest. ..... 9999999999      9. Subtract line 7 from line 8. ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Savings Bond Interest</p>		<p>*If S/HOH/QSS and \$111,800 or more; or MFJ and \$175,200 stop. Deduction not allowed.</p>																														
<b>E. Excludable employer-provided adoption benefits</b>		<b>Total Adjustment to Adjusted Gross Income for NOL Carryforward</b>																														
<p>1. Form 8839, line 22 ..... 9999999999      2. NOL modified AGI (See statement) ..... 9999999999      3. Line 2 greater than Threshold? No = 0 Yes = subtract Threshold from line 2 ..... 9999999999      4. Divide line 3 by \$40,000. Enter as a decimal. ..... 999999      5. Multiply line 1 by line 4 ..... 9999999999      6. Excluded benefits. Subtract line 5 from line 1 ..... 9999999999      7. Form 8839, line 28. Excluded benefits ..... 9999999999      8. Subtract line 6 from line 7 ..... 9999999999</p> <p style="text-align: center;">Adjustment to AGI for Excludable employer-provided adoption benefits</p>		<p><b>A. Special allowance for passive activity losses from rental real estate activities</b> ..... 9999999999  <b>B. Taxable social security &amp; tier 1 railroad benefits</b> ..... 9999999999  <b>C. IRA deductions</b> ..... 9999999999  <b>D. Excludable savings bond interest</b> ..... 9999999999  <b>E. Excludable employer-provided adoption benefits</b> ..... 9999999999  <b>F. Student loan interest deduction</b> ..... 9999999999  <b>G. Reserved</b> ..... 9999999999</p> <p style="text-align: center;">Total Adjustments to adjusted gross income NOL Carryover Post-TCJA Worksheet, line 6</p>																														

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**USE YOUR 2024 FORM 1040 TO COMPLETE THE WORKSHEET:**

1. Enter as a positive number your AMT NOL deduction .....
2. Enter your alternative minimum taxable income without the NOL deduction .....
3. Enter as a positive number any net capital loss deduction .....
4. Enter as a positive number any gain excluded on the sale of qualified small business stock .....
5. Enter the amount of qualified business income deduction .....
6. Enter any adjustments to adjusted gross income .....
7. Enter any adjustments to itemized deductions from below .....
8. **Modified alternative taxable income.** Combine lines 2 through 7 (but not less than zero) .....
- 9a. **Alternative taxable income limitation.** Enter 90% of line 8 .....
- 9b. AMT NOL carryover utilized by Pre-2018 AMT NOL Worksheet .....
- 9c. **AMT NOL Limitation to apply to post-TCJA carryover.** Subtract line 9b from line 9a. ....
10. **AMT NOL carryover to 2025.** Subtract line 9c from line 1 (but not less than zero) .....

999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
	999999999999
	999999999999
	999999999999
	999999999999
	999999999999

**ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only)**

11. Enter your adjusted gross income without the NOL deduction .....
12. Combine lines 3, 4, and 6 above .....
13. **Modified adjusted gross income.** Combine lines 11 and 12 above .....

999999999999	999999999999
999999999999	999999999999
	999999999999

**ADJUSTMENTS TO MEDICAL EXPENSES:**

14. Enter your medical expenses from Schedule A (Form 1040), line 4 .....
15. Enter your medical expenses from Schedule A (Form 1040), line 1 .....
16. Multiply line 13 by 7.5% (.075) .....
17. Subtract line 16 from line 15 and enter the result (but not less than zero) .....
18. Subtract line 17 from line 14 and enter the result .....

999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
	999999999999

19. Reserved .....
20. Reserved .....
21. Reserved .....


**ADJUSTMENTS TO CHARITABLE CONTRIBUTIONS:**

22. Enter your charitable contributions deduction from the AMT Contribution Worksheet .....
23. Reread your charitable contributions deduction using line 13 above as your AGI .....
24. Subtract line 23 from line 22 .....

999999999999	999999999999
999999999999	999999999999
	999999999999

**ADJUSTMENT TO CASUALTY AND THEFT LOSSES:**

25. Enter your casualty and theft losses from Form 4684, line 18 .....
26. Enter your casualty and theft losses from Form 4684, line 16 .....
27. Multiply line 13 by 10% (.10) .....
28. Subtract line 27 from line 26 and enter the result (but not less than zero) .....
29. Subtract line 33 from line 30 .....

999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
999999999999	999999999999
	999999999999

**TOTAL ADJUSTMENTS TO ITEMIZED DEDUCTIONS:**

30. Combine lines 18, 21, 24 and 29. ....

	999999999999
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Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Occupation XXXXXXXXXXXXXXXXXXXXXXXX Activity Unit Number 999

**Part I Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals		Column B Meals and Entertainment	
	1	2	3	4
1 Vehicle expense from line 22 or line 29.	1 999999999999			
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 999999999999			
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 999999999999			
4 Business expenses not included on lines 1 through 3. Do Not include meals	4 999999999999			
5 Meals expenses	5			999999999999
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 999999999999			999999999999

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**Step 2 Enter Reimbursements for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2.	7 999999999999		999999999999
--	----------------	--	--------------

**Step 3 Figure Expenses Subject to the Limitation**

8 Subtract line 7 from line 6. If zero or less, enter -0-.  9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50).  10 Add the amounts on line 9 of both columns and enter the total here. These are your supplemental business expenses	8 999999999999		999999999999
	9 999999999999		999999999999
		▶ 10 999999999999	

XXXXXXXXXXXX

**Part II Vehicle Expenses****Section A-General Information**

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service .....	11 XXXXXXXX	XXXXXXX
12 Total miles the vehicle was driven during 2024 .....	12 9999999 miles	9999999 miles
13 Business miles included on line 12 .....	13 9999999 miles	9999999 miles
14 Percent of business use. Divide line 13 by line 12 .....	14 99999999 %	99999999 %
15 Average daily roundtrip commuting distance .....	15 9999999 miles	9999999 miles
16 Commuting miles included on line 12 .....	16 9999999 miles	9999999 miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12 .....	17 9999999 miles	9999999 miles
18 Was your vehicle available for personal use during off-duty hours? .....	X Yes	X No
19 Do you (or your spouse) have another vehicle available for personal use? .....	X Yes	X No
20 Do you have evidence to support your deduction? .....	X Yes	X No
21 If "Yes," is the evidence written? .....	X Yes	X No

**Section B-Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 67¢ (.670) Enter results here and on line 1.	22	999999999999
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**Section C-Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc. ....	23 999999999999	999999999999
24a Vehicle rentals .....	24a 999999999999	999999999999
b Inclusion amount .....	24b 999999999999	999999999999
c Subtract line 24b from line 24a .....	24c 999999999999	999999999999
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2) .....	25 999999999999	999999999999
26 Add lines 23, 24c, and 25 .....	26 999999999999	999999999999
27 Multiply line 26 by the percentage on line 14 .....	27 999999999999	999999999999
28 Depreciation .....	28 999999999999	999999999999
29 Add lines 27 and 28. Enter total here and on line 1 .....	29 999999999999	999999999999

**Section D-Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis .....	30 999999999999	999999999999
31 Enter section 179 deduction and special allowance .....	31 999999999999	999999999999
32 Multiply line 30 by line 14 (see Form 2106 instructions) .....	32 999999999999	999999999999
33 Enter depreciation method and percentage .....	33 XXXXXXXXXXXXXXX	XXXXXXXXXXXX
34 Multiply line 32 by the percentage on line 33 .....	34 999999999999	999999999999
35 Add lines 31 and 34 .....	35 999999999999	999999999999
36 Enter the applicable limit explained in the Form 2106 line 36 instructions .....	36 999999999999	999999999999
37 Multiply line 36 by the percentage on line 14 .....	37 999999999999	999999999999
38 Enter the <b>smaller</b> of line 35 or line 37. Also enter this amount on line 28 above .....	38 XX 999999999999	XX 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

999999999999

999999999999

Form 1040

## Supplemental Business Expense (SBE) Allocation Worksheet

2024

Name  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Occupation XXXXXXXXXXXXXXXXXXXXXXXX Activity Unit Number 999

Activity #1 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Form / Unit XXXXXX 999

Activity #2 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Form / Unit XXXXXX 999

Activity #3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Form / Unit XXXXXX 999

Activity #4 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Form / Unit XXXXXX 999

Business Expenses	Total Allocated SBE	Activity #1	Activity #2	Activity #3	Activity #4
Business %	<u>999999</u>	<u>999999</u>	<u>999999</u>	<u>999999</u>	<u>999999</u>
Auto %	<u>999999</u>	<u>999999</u>	<u>999999</u>	<u>999999</u>	<u>999999</u>
Vehicle expenses .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Parking fees and tolls .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Travel expense .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Other business expenses .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total expenses .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Less reimbursements .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total expenses/-excess reimbursement .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

## Meals

a. Meals .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
b. Less reimbursement .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
c. Total before 50% limitation .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
d. Multiply line c by line 0.5. Total 50% .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
e. Meals for DOT service limitation .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
f. Less DOT reimbursement .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
g. Total before 80% limitation .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
h. Multiply line g by line 0.8. Total 80% .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
i. Total meals/-excess reimbursement .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total SBE deductible expenses .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total SBE excess reimbursements .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total SBE section 280F(b)(2) recapture .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
AMT depreciation difference .....	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

If you are married filing separately and you **lived apart** from your spouse for all of 2024:

- Form 1040/1040-SR: Enter "D" to the right of the word "benefits" on line 6a.

- Enter the total amount from **box 5 of all your Forms SSA-1099 and Forms RRB-1099** (if applicable)  
Also, enter this amount on Form 1040 or 1040-SR, line 6a. .... Tp: 999999999999 Sp: 999999999999 ..... 1. 999999999999
- Multiply line 1 by 50% (0.50). ..... 2. 999999999999
- Add the amounts on Form 1040 or 1040-SR, lines 1z, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10.  
Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 28), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico ..... 3. 999999999999
- Add lines 2 and 3 ..... 4. 999999999999
- Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20, 23, and 25. ..... 5. 999999999999
- Subtract line 5 from line 4 ..... 6. 999999999999
- Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2024) ..... 7. 999999999999
- Subtract line 7 from line 6. If zero or less, enter -0-
  - If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.  
If you are married filing separately and you lived apart from your spouse for all of 2024, enter -0- on Form 1040 or 1040-SR, line 6b.
  - If line 8 is more than zero, go to line 9.
- Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse at any time during 2024) ..... 9. 999999999999
- Subtract line 9 from line 8. If zero or less, enter -0- ..... 10. 999999999999
- Enter the smaller of line 8 or line 9 ..... 11. 999999999999
- Enter one half of line 11 ..... 12. 999999999999
- Enter the smaller of line 2 or line 12 ..... 13. 999999999999
- Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0- ..... 14. 999999999999
- Add lines 13 and 14 ..... 15. 999999999999
- Multiply line 1 by 85% (0.85) ..... 16. 999999999999
- Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040 or 1040-SR, line 6b. ..... 17. 999999999999

Percentage of total benefits received included as taxable income.

9999 %

**Note:** If part of your benefits are taxable for 2024 **and** they include benefits paid in 2024 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Computation of Modified AGI

1. Enter the total amount from **box 5** of all your **Forms SSA-1099** and **Forms RRB-1099** (if applicable)  
Also enter this amount on Form 1040 or 1040-SR, line 5a. .... Tp: 999999999999 Sp: 999999999999  
1. 999999999999  
2. 999999999999
2. Enter one half of line 1 .....
3. Add the amounts on Form 1040 or 1040-SR, lines 1z, 2a, 2b, 3b, 4b or the taxable IRA distribution from the IRA with IRA worksheet from Pub.590-B if applicable, 5b, 7, and Schedule 1, line 10. Also, the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line15) or Puerto Rico .....
4. Add lines 2 and 3 .....
5. Enter the amt from Form 1040, line 10 and the total adj from Schedule 1, line 26 (other than the foreign housing deduction, any student loan interest deduction, or any deduction from Wrk 2) .....
6. Subtract line 5 from line 4 .....
7. Enter the amount listed below for your filing status .....
  - \$25,000 if you filed as single, HH, QSS or MFS and lived apart from your spouse during the entire year, or
  - \$32,000 if you are married filing a joint return, or
  - -\$0- if you are married filing separate and lived with your spouse at any time during the year
8. Subtract line 7 from line 6. If zero or less, enter -0- on this line .....
  - If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 5b.  
If you are married filing separately and you **lived apart** from your spouse for all of 2024, enter -0- on line 5b. Be sure you entered "D" to the left of line 5a.
  - If line 8 is more than zero, go to line 9.
9. Enter the amount listed below for your filing status .....
  - \$ 9,000 if you filed as single, HH, QSS or MFS and lived apart from your spouse during the entire year, or
  - \$12,000 if you are married filing a joint return, or
  - -\$0- if you are married filing separate and lived with your spouse at any time during the year
10. Subtract line 9 from line 8. If zero or less, enter -0- .....
11. Enter the smaller of line 8 or line 9 .....
12. Enter one half of line 11 .....
13. Enter the smaller of line 2 or line 12 .....
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- .....
15. Add lines 13 and 14 .....
16. Multiply line 1 by 85% (.85) .....
17. **Taxable benefits** to be included in **Modified AGI** for traditional IRA deduction purposes. Enter the smaller of line 15 or line 16 .....
18. Enter the amount of any tax-exempt interest reported on line 2a of Form 1040 .....
19. **Modified AGI** for determining your reduced IRA deduction - add lines 3 and 17 and subtract lines 5 and 18.  
Enter here and on line 2 of Worksheet 2. ....  
19. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Computation of Traditional IRA Deduction

**Filing Status:**Married - joint return,  
or Qualifying surviving spouse**And Modified AGI is over:**

\$123,000\*

\$143,000

Married - joint return  
(You are not covered by an employer  
plan but your spouse is)

\$230,000

\$240,000

Single, or Head of household

\$77,000\*

\$87,000

Married - separate return\*\*

\$-0-\*

\$10,000

\* If your modified AGI is not over this amount, you can take an IRA deduction for your contributions of up to the lesser of \$7000 (8000 if you are 50 or older) or your taxable compensation. Skip this worksheet, proceed to Worksheet 3, and enter your IRA deduction on line 2 of Worksheet 3.

\*\* If you did not live with your spouse at any time during the year, consider your filing status as single.

**Taxpayer IRA****Spouse IRA**

1. Enter the applicable amount from above .....	<u>999999999999</u>	<u>999999999999</u>
2. Enter your <b>modified AGI</b> from Worksheet 1, line 19 .....	<u>999999999999</u>	<u>999999999999</u>

**NOTE:** If line 2 is equal to or more than the amount on line 1, your traditional IRA contributions are not deductible.

3. Subtract line 2 from line 1 .....	<u>999999999999</u>	<u>999999999999</u>
4. Multiply line 3 by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$611.40 to \$620). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.	<u>999999999999</u>	<u>999999999999</u>
● MFJ or QSS and covered by emp plan, multiply line 3 by .35 (.40 if 50 or older)	<u>999999999999</u>	<u>999999999999</u>
● All others, multiply line 3 by .70 (.80 if 50 or older)	<u>999999999999</u>	<u>999999999999</u>
5. Enter your compensation minus any deductions on Form 1040, Schedule 1, line 15 (one-half of self-employment tax) and line 16 (self-employed SEP, SIMPLE, and qualified plans). (If you are the lower income spouse, include your spouse's compensation reduced by his or her traditional IRA and Roth IRA contributions for this year.) .....	<u>999999999999</u>	<u>999999999999</u>
6. Enter contributions you made, or plan to make, to your traditional IRA for 2024, but do not enter more than \$7000 (\$8000 if 50 or older) .....	<u>999999999999</u>	<u>999999999999</u>
7. <b>Deduction.</b> Compare lines 4, 5, and 6. Enter the smallest amount here (or a smaller amount if you choose). Enter this amount on the Form 1040 or 1040-SR, Schedule 1 line 20 for your IRA. (If the amount on line 6 is more than the amount on line 7, complete line 8.) .....	<u>999999999999</u>	<u>999999999999</u>
8. <b>Nondeductible contributions.</b> Subtract line 7 from line 5 or 6, whichever is smaller. Enter the result here and on line 1 of your Form 8606, Nondeductible IRAs .....	<u>999999999999</u>	<u>999999999999</u>

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

## Computation of Taxable Social Security Benefits

1. Enter the total amount from **box 5** of all your **Forms SSA-1099** and **Forms RRB-1099** (if applicable) ..... Tp: 999999999999 Sp: 999999999999 1. 999999999999
2. Enter one half of line 1 ..... 2. 999999999999
3. Add the amounts on Form 1040 or 1040-SR, lines 1z, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10.  
Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico ..... 3. 999999999999
4. Add lines 2 and 3 ..... 4. 999999999999
5. Enter the amt from Form 1040, line 10 and the total adjustments from Schedule 1, line 26 (other than the foreign housing deduction, any student loan interest deduction, or any deduction from Wk 2) ..... 5. 999999999999
6. Subtract line 5 from line 4 ..... 6. 999999999999
7. Enter the amount listed below for your filing status
  - \$25,000 if you filed as single, HH, QSS or MFS and lived apart from your spouse during the entire year, or
  - \$32,000 if you are married filing a joint return, or
  - \$-0- if you are married filing separate and lived with your spouse at any time during the year
  8. 999999999999
8. Subtract line 7 from line 6. If zero or less, enter -0-  
  - If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 5b. If you are married filing separately and you **lived apart** from your spouse for all of 2024, enter -0- on line 5b. Be sure you entered "D" to the left of line 5a.
  - If line 8 is more than zero, go to line 9.
  9. 999999999999
9. Enter the amount listed below for your filing status
  - \$ 9,000 if you filed as single, HH, QSS or MFS and lived apart from your spouse during the entire year, or
  - \$12,000 if you are married filing a joint return, or
  - \$-0- if you are married filing separate and lived with your spouse at any time during the year
  10. 999999999999
10. Subtract line 9 from line 8. If zero or less, enter -0-  
  11. 999999999999
11. Enter the smaller of line 8 or line 9 ..... 12. 999999999999
12. Enter one half of line 11 ..... 13. 999999999999
13. Enter the smaller of line 2 or line 12 ..... 14. 999999999999
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- ..... 15. 999999999999
15. Add lines 13 and 14 ..... 16. 999999999999
16. Multiply line 1 by 85% (.85) ..... 17. 999999999999
17. **Taxable social security benefits.** Enter the smaller of line 15 or line 16 ..... 999999999999

Percentage of total benefits received included as taxable income.

9999 %

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Computation of Taxable Social Security Benefits**

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099. **Note:** If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2. Tp: 999999999999 Sp: 999999999999 1. 999999999999
2. Enter one-half of line 1 2. 999999999999
3. Add the amounts on Form 1040 or 1040-SR lines 1z, 2a, 2b, 3b, 4b, 5b, 7, and Schedule 1, line 10. Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico 3. 999999999999
4. Add lines 2 and 3 4. 999999999999
5. Enter the amount from Form 1040 or 1040-SR, line 10, Schedule 1, line 26, minus any amount on Schedule 1, line 21. 5. 999999999999
6. Is the amount on line 5 less than the amount on line 4?
 

No. **STOP**, None of your social security benefits are taxable.

Yes. Subtract line 5 from line 4 6. 999999999999
7. If you are:
  - Married filing jointly, enter \$32,000
  - Single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2024, enter \$25,000

**Note:** If you are married filing separately and you lived with your spouse at any time in 2024, skip lines 7 through 14; multiply line 6 by 85% (.85) and enter the result on line 15. Then go to line 16.
8. Is the amount on line 7 less than the amount on line 6?
 

No. **STOP**, None of your benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b.

If you are married filing separately and you lived apart from your spouse for all of 2024, enter -0- on Form 1040 or 1040-SR, line 6b.

Yes. Subtract line 7 from line 6 8. 999999999999
9. Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying surviving spouse, or married filing separately and you **lived apart** from your spouse for all of 2024 9. 999999999999
10. Subtract line 9 from line 8. If zero or less, enter -0- 10. 999999999999
11. Enter the **smaller** of line 8 or line 9 11. 999999999999
12. Enter one-half of line 11 12. 999999999999
13. Enter the **smaller** of line 2 or line 12 13. 999999999999
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- 14. 999999999999
15. Add lines 13 and 14 15. 999999999999
16. Multiply line 1 by 85% (.85) 16. 999999999999
17. **Taxable benefits.** Enter the **smaller** of line 15 or line 16. Also enter this amount on Form 1040 or 1040-SR, line 6b. 17. 999999999999

**Note:** If you received a lump-sum payment in this year that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see whether you can report a lower taxable benefit.

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
--	--

Year payment received for XXXX

**Computation of Additional Taxable Benefits Received After 1993**

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099 for the earlier year, plus the lump-sum payment for the earlier year received after that year ..... 1. 999999999999  
**Note:** If line 1 is zero or less, skip lines 2 through 20 and enter -0- on line 21. Otherwise, go on to line 2.
2. Enter one-half of line 1 ..... 2. 999999999999
3. Enter the adjusted gross income reported on your return for the earlier year ..... 3. 999999999999
4. Enter the total of any exclusions/adjustments you claimed in the earlier year for:
  - Adoption benefits (Form 8839)
  - Qualified U.S. savings bond interest (Form 8815)
  - Student loan interest (for 2018-2020, Schedule 1 (Form 1040); for years before 2018, Form 1040 or 1040A, page 1)
  - Tuition and fees (for 2018-2020, Schedule 1 (Form 1040); for years before 2018, Form 1040 or 1040A, page 1)
  - Domestic production activities (for 2005 through 2017, Form 1040, page 1)
  - Foreign earned income or housing (Form 2555 or Form 2555-EZ)
  - Certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico ..... 4. 999999999999
5. Enter any tax-exempt interest received in the earlier year ..... 5. 999999999999
6. Add lines 2, 3, 4, and 5 ..... 6. 999999999999
7. Enter taxable benefits reported on your return for the earlier year ..... 7. 999999999999
8. Subtract line 7 from line 6 ..... 8. 999999999999
9. If for the earlier year you were:
  - Married filing jointly, enter \$32,000
  - Single, head of household, qualifying surviving spouse, married filing separately and lived apart from your spouse for all of the earlier year, enter \$25,000
  - Married filing separately and lived with your spouse at any time during the earlier year, enter -0- ..... 9. 999999999999
10. Is the amount on line 8 more than the amount on line 9?
 

No. Skip lines 10-20 and enter -0- on line 21.

Yes. Subtract line 9 from line 8 ..... 10. 999999999999
11. Enter \$9,000 (\$12,000 if married filing jointly for the earlier year; \$0 if married filing separately for the earlier year and you lived with your spouse at any time during the year) ..... 11. 999999999999
12. Subtract line 11 from line 10. If zero or less, enter -0- ..... 12. 999999999999
13. Enter the **smaller** of line 10 or line 11 ..... 13. 999999999999
14. Enter one-half of line 13 ..... 14. 999999999999
15. Enter the **smaller** of line 2 or line 14 ..... 15. 999999999999
16. Multiply line 12 by 85% (.85). If line 12 is zero, enter -0- ..... 16. 999999999999
17. Add lines 15 and 16 ..... 17. 999999999999
18. Multiply line 1 by 85% (.85) ..... 18. 999999999999
19. **Refigured taxable benefits.** Enter the **smaller** of line 17 or line 18 ..... 19. 999999999999
20. Enter taxable benefits reported on your return for the earlier year (or as refigured due to a previous lump-sum payment for the year) ..... 20. 999999999999
21. **Additional taxable benefits.** Subtract line 20 from line 19. Also enter this amount on line 18 of Worksheet 4 ..... 21. 999999999999

**Note:** Do not file an amended return for this earlier year. Complete a separate Worksheet 2 or Worksheet 3 for each earlier year for which you received a lump-sum payment in 2024.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

XXXX

Year payment received for XXXX

**Computation of Additional Taxable Benefits Received before 1994**

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099 for the earlier year, plus the lump-sum payment for the earlier year received after that year ..... 1. 999999999999  
**Note:** If line 1 is zero or less, skip lines 2 through 13 and enter -0- on line 14. Otherwise, go on to line 2.
2. Enter one-half of line 1 ..... 2. 999999999999
3. Enter the adjusted gross income reported on your return for the earlier year ..... 3. 999999999999
4. Enter the total of any exclusions/adjustments you claimed in the earlier year for:
  - Qualified U.S. savings bond interest (Form 8815)
  - Foreign earned income or housing (Form 2555 or Form 2555-EZ)
  - Certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico ..... 4. 999999999999
5. Enter any tax-exempt interest received in the earlier year ..... 5. 999999999999
6. Add lines 2, 3, 4, and 5 ..... 6. 999999999999
7. Enter taxable benefits reported on your return for the earlier year ..... 7. 999999999999
8. Subtract line 7 from line 6 ..... 8. 999999999999
9. Enter \$25,000 (\$32,000 if married filing jointly for the earlier year; \$0 if married filing separately for the earlier year and you lived with your spouse at any time during the year) ..... 9. 999999999999
10. Is line 8 more than line 9?
  - No. Skip lines 10-13 and enter -0- on line 14.
  - Yes. Subtract line 9 from line 8 ..... 10. 999999999999
11. Enter one-half of line 10 ..... 11. 999999999999
12. **Refigured taxable benefits.** Enter the **smaller** of line 2 or line 11 ..... 12. 999999999999
13. Enter taxable benefits reported on your return for the earlier year (or as refigured due to a previous lump-sum payment for the year) ..... 13. 999999999999
14. **Additional taxable benefits.** Subtract line 13 from line 12. Also enter this amount on line 18 of Worksheet 4 ..... 14. 999999999999

**Note:** Do not file an amended return for this earlier year. Complete a separate Worksheet 2 or Worksheet 3 for each earlier year for which you received a lump-sum payment in 2024.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Complete Worksheet 1 and Worksheets 2 and 3 as appropriate before completing this worksheet.

1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099 for 2024, minus the lump-sum payment for years before 2024 ..... 1. 999999999999
- Note:** If line 1 is zero or less, skip lines 2 through 16, enter 0 on line 17 and go to line 18.  
Otherwise, go on to line 2.
2. Enter one-half of line 1 ..... 2. 999999999999
3. Add the amounts on Form 1040 or 1040-SR lines 1z, 2a, 2b, 3b, 4b, 5b, 7 and Schedule 1, line 10.  
Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14), adoption benefits (Form 8839, line 29), foreign earned income or housing (Form 2555, lines 45 and 50), certain income of bona fide residents of American Samoa or Puerto Rico ..... 3. 999999999999
4. Add lines 2 and 3 ..... 4. 999999999999
5. Enter the amount from line 5 of Worksheet 1 ..... 5. 999999999999
6. Subtract line 5 from line 4 ..... 6. 999999999999
7. Enter the amount from line 7 of Worksheet 1. But if you are married filing separately and lived with your spouse at any time during 2024, skip lines 8 through 14; multiply line 6 by 85% and enter the result on line 15  
Then, go to line 16 ..... 7. 999999999999
8. Is the amount on line 6 more than the amount on line 7?
 

No. Skip lines 8-16 and enter -0- on line 17

Yes. Subtract line 7 from line 6 ..... 8. 999999999999
9. Enter the amount from line 9 of Worksheet 1 ..... 9. 999999999999
10. Subtract line 9 from line 8. If zero or less, enter -0- ..... 10. 999999999999
11. Enter the **smaller** of line 8 or line 9 ..... 11. 999999999999
12. Enter one-half of line 11 ..... 12. 999999999999
13. Enter the **smaller** of line 2 or line 12 ..... 13. 999999999999
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- ..... 14. 999999999999
15. Add lines 13 and 14 ..... 15. 999999999999
16. Multiply line 1 by 85% (.85) ..... 16. 999999999999
17. Enter the **smaller** of line 15 or line 16 ..... 17. 999999999999
18. Enter the total of the amounts from line 21 of Worksheet 2 and line 14 of Worksheet 3 for all earlier years for which the lump-sum payment was received ..... 18. 999999999999
19. **Taxable benefits under lump-sum election method.** Add lines 17 and 18 ..... 19. 999999999999

**Next:** Is line 19 above smaller than line 17 of Worksheet 1?

**No.** You cannot use this method to figure your taxable benefits. Follow the instructions on Worksheet 1 to report your benefits.

**Yes.** You can elect to report your taxable benefits under this method. **To elect this method:**

1. On Form 1040 or 1040-SR, enter "LSE" to the left of line 6a.
2. If line 19 above is zero, follow the instructions in line 8 for "No" on Worksheet 1. Otherwise:
  - a. Enter the amount from line 1 of Worksheet 1 on Form 1040 or 1040-SR, line 6a.
  - b. Enter the amount from line 19 above on Form 1040 or 1040-SR, line 6b.
  - c. If you are married filing separately and you **lived apart** from your spouse for all of 2024, enter "D" to the left of Form 1040 or 1040-SR, line 6a.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

1. Enter the total of lines 1 through 7 of Form 1040 or 1040-SR. If filing 1040-NR, enter the total of lines 1a, 1b, and lines 2 through 7. .... 1. 999999999999
2. Enter the amount from Schedule 1, lines 1 through 6. .... 2. 999999999999
3. Use the line 8 instructions to determine the amount to include on Schedule 1, line 8 and enter here. Do not reduce this amount by the amount of unemployment compensation you may be able to exclude. .... 3. 999999999999
4. Add lines 1, 2, and 3. .... 4. 999999999999
5. Enter the total of line 10c of Form 1040 or 1040-SR. If filing 1040-NR, enter the amount from Form 1040-NR line 10d. .... 5. 999999999999
6. Subtract line 5 from line 4. This is your modified adjusted gross income. .... 6. 999999999999
7. Is the amount on line 6 \$150,000 or more?  
 Yes. Stop You can't exclude any of your employment compensation  
 No. Go to line 8
8. Enter the amount of unemployment compensation paid to you in 2020. Do not enter more than \$10,200 .... 8. 999999999999
9. If married filing jointly, enter the amount of unemployment compensation paid to your spouse in 2020. Do not enter more than \$10,200. If filing Form 1040-NR, enter -0-. .... 9. 999999999999
10. Add lines 8 and 9 and enter the amount here. This is the amount of unemployment compensation excluded from your income. Include this amount as a negative number on Schedule 1, line 8 with the text "UCE".  
Complete the rest of Schedule 1 and Form 1040, 1040-SR, or 1040-NR. .... 10. 999999999999

Name \_\_\_\_\_

Taxpayer Identification Number  
XXXXXX-XXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Carryover Item	Available to 2024	2024 Amounts		Carryover to 2025
Minimum tax credit	999999999999	XXXXXXX	999999999999	999999999999
Investment interest	999999999999	XXXXXXX	999999999999	999999999999
Investment interest - AMT	999999999999	XXXXXXX	999999999999	999999999999
Short-term capital loss	999999999999	XXXXXXX	999999999999	999999999999
Short-term capital loss - AMT	999999999999	XXXXXXX	999999999999	999999999999
Long-term capital loss	999999999999	XXXXXXX	999999999999	999999999999
Long-term capital loss - AMT	999999999999	XXXXXXX	999999999999	999999999999
Residential energy efficient property	999999999999	XXXXXXX	999999999999	999999999999
D.C. first-time homebuyer credit	999999999999	XXXXXXX	999999999999	999999999999
Tax credit bonds	999999999999	XXXXXXX	999999999999	999999999999
Qualified business income loss	999999999999	XXXXXXX	999999999999	999999999999
Qualified REIT income and PTP loss	999999999999	XXXXXXX	999999999999	999999999999
Excess business loss portion of NOL	999999999999	XXXXXXX	999999999999	999999999999

Nonrecaptured Section 1231 Losses - Line 8, Form 4797			AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2019 Amounts	XXXXXXX	999999999999	2019 Amounts	XXXXXXX	999999999999
2020 Amounts	XXXXXXX	999999999999	2020 Amounts	XXXXXXX	999999999999
2021 Amounts	XXXXXXX	999999999999	2021 Amounts	XXXXXXX	999999999999
2022 Amounts	XXXXXXX	999999999999	2022 Amounts	XXXXXXX	999999999999
2023 Amounts	XXXXXXX	999999999999	2023 Amounts	XXXXXXX	999999999999
Available to 2024		999999999999	Available to 2024		999999999999
2024 Amounts	XXXXXXX	999999999999	2024 Amounts	XXXXXXX	999999999999
Carryover to 2025		999999999999	Carryover to 2025		999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**2024 to 2025 Capital Loss Carryover Worksheet**

Use this worksheet to figure your capital loss carryovers from 2024 to 2025 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 15, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 15. If a loss, enclose the amount in parentheses ..... 1. 9999999999999
  2. Enter the loss from Schedule D, line 21, as a positive amount ..... 2. 9999999999999
  3. Combine lines 1 and 2. If zero or less, enter -0 ..... 3. 9999999999999
  4. Enter the **smaller** of line 2 or line 3 ..... 4. 9999999999999
- If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.
5. Enter the loss from Schedule D, line 7, as a positive amount ..... 5. 9999999999999
  6. Enter any gain from Schedule D, line 15. If a loss, enter -0- ..... 6. 9999999999999
  7. Add lines 4 and 6 ..... 7. 9999999999999
  8. **Short-term capital loss carryover to 2025.** Subtract line 7 from line 5. If zero or less, enter -0- ..... 8. 9999999999999  
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.
  9. Enter the loss from Schedule D, line 15, as a positive amount ..... 9. 9999999999999
  10. Enter any gain from Schedule D, line 7 ..... 10. 9999999999999
  11. Subtract line 5 from line 4. If zero or less, enter -0- ..... 11. 9999999999999
  12. Add lines 10 and 11 ..... 12. 9999999999999
  13. **Long-term capital loss carryover to 2025.** Subtract line 12 from line 9. If zero or less, enter -0- ..... 13. 9999999999999

**2024 to 2025 Capital Loss Carryover Worksheet, AMT**

Use this worksheet to figure AMT capital loss carryovers from 2024 to 2025 if AMT Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on AMT Schedule D, line 16 or (b) Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses ..... 1. 9999999999999
  2. Enter the loss from AMT Schedule D, line 21 as a positive amount ..... 2. 9999999999999
  3. Combine lines 1 and 2. If zero or less, enter -0- ..... 3. 9999999999999
  4. Enter the **smaller** of line 2 or line 3 ..... 4. 9999999999999
- If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.
5. Enter the loss from AMT Schedule D, line 7 as a positive amount ..... 5. 9999999999999
  6. Enter the gain, if any, from AMT Schedule D, line 15 ..... 6. 9999999999999
  7. Add lines 4 and 6 ..... 7. 9999999999999
  8. **AMT Short-term capital loss carryover to 2025.** Subtract line 7 from line 5. If zero or less, enter -0- ..... 8. 9999999999999  
If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.
  9. Enter the loss from AMT Schedule D, line 15, as a positive amount ..... 9. 9999999999999
  10. Enter the gain, if any, from AMT Schedule D, line 7 ..... 10. 9999999999999
  11. Subtract line 5 from line 4. If zero or less, enter -0- ..... 11. 9999999999999
  12. Add lines 10 and 11 ..... 12. 9999999999999
  13. **AMT Long-term capital loss carryover to 2025.** Subtract line 12 from line 9. If zero or less, enter -0- ..... 13. 9999999999999

**Form 982 Reduction of Capital Loss Carryovers to 2025**

- |  | Regular  | AMT  |
|--|--|--|
| 1. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 7 from line 5 .....<br>2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover .....<br>3. <b>Adjusted Short-term capital loss carryover to 2025.</b> Subtract line 2 from line 1. Enter this amount<br>on line 8 in the 2024 to 2025 Capital Loss Carryover Worksheet .....<br>4. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 12 from line 9 .....<br>5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover .....<br>6. <b>Adjusted Long-term capital loss carryover to 2025.</b> Subtract line 5 from line 4. Enter this amount<br>on line 13 in the 2024 to 2025 Capital Loss Carryover Worksheet ..... | 1. <u>9999999999999</u><br>2. <u>9999999999999</u><br><br>3. <u>9999999999999</u><br>4. <u>9999999999999</u><br>5. <u>9999999999999</u><br>6. <u>9999999999999</u> | 1. <u>9999999999999</u><br>2. <u>9999999999999</u><br><br>3. <u>9999999999999</u><br>4. <u>9999999999999</u><br>5. <u>9999999999999</u><br>6. <u>9999999999999</u> |

Form 1040

## General Business Credit Carryover Report

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**General Business Credit Carryover for Form XXXXXXXXXX**XX

Prior Tax Year	Prior Year Carryover Amount	Credit Amount Generated/Utilized	Credit Carryover to Next Year
2004	999999999999	999999999999	
2005	999999999999	999999999999	999999999999
2006	999999999999	999999999999	999999999999
2007	999999999999	999999999999	999999999999
2008	999999999999	999999999999	999999999999
2009	999999999999	999999999999	999999999999
2010	999999999999	999999999999	999999999999
2011	999999999999	999999999999	999999999999
2012	999999999999	999999999999	999999999999
2013	999999999999	999999999999	999999999999
2014	999999999999	999999999999	999999999999
2015	999999999999	999999999999	999999999999
2016	999999999999	999999999999	999999999999
2017	999999999999	999999999999	999999999999
2018	999999999999	999999999999	999999999999
2019	999999999999	999999999999	999999999999
2020	999999999999	999999999999	999999999999
2021	999999999999	999999999999	999999999999
2022	999999999999	999999999999	999999999999
2023	999999999999	999999999999	999999999999
	Utilized in 2024	X 999999999999	999999999999
	Generated in 2024	999999999999	999999999999
	General Business Credit Carryover to 2025		999999999999

XX

Name  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Activity description: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

### Increasing Research Credit Limited by Activity Income Carryforward - Specified Credit

Prior Tax Year	Prior Year Carryover Amount	Credit Amount Generated/Utilized	Credit Carryover to Next Year
2016 - 2018	999999999999	999999999999	999999999999
2019	999999999999	999999999999	999999999999
2020	999999999999	999999999999	999999999999
2021	999999999999	999999999999	999999999999
2022	999999999999	999999999999	999999999999
2023	999999999999	999999999999	999999999999
	Utilized in 2024	999999999999	999999999999
	Generated in 2024	999999999999	999999999999
	Research Credit Carryover to 2025		999999999999

### Increasing Research Credit Limited by Activity Income Carryforward - General Business Credit

Prior Tax Year	Prior Year Carryover Amount	Credit Amount Generated/Utilized	Credit Carryover to Next Year
2004 - 2012	999999999999	999999999999	999999999999
2013	999999999999	999999999999	999999999999
2014	999999999999	999999999999	999999999999
2015	999999999999	999999999999	999999999999
2016	999999999999	999999999999	999999999999
2017	999999999999	999999999999	999999999999
2018	999999999999	999999999999	999999999999
2019	999999999999	999999999999	999999999999
2020	999999999999	999999999999	999999999999
2021	999999999999	999999999999	999999999999
2022	999999999999	999999999999	999999999999
2023	999999999999	999999999999	999999999999
	Utilized in 2024	999999999999	999999999999
	Generated in 2024	999999999999	999999999999
	Research Credit Carryover to 2025		999999999999

### Increasing Research Credit Limited by Activity Income Carryforward - Eligible Small Business (2010 only)

Prior Tax Year	Prior Year Carryover Amount	Credit Amount Generated/Utilized	Credit Carryover to Next Year
2010 - 2012	999999999999	999999999999	999999999999
2013	999999999999	999999999999	999999999999
2014	999999999999	999999999999	999999999999
2015	999999999999	999999999999	999999999999
2016	999999999999	999999999999	999999999999
2017	999999999999	999999999999	999999999999
2018	999999999999	999999999999	999999999999
2019	999999999999	999999999999	999999999999
2020	999999999999	999999999999	999999999999
2021	999999999999	999999999999	999999999999
2022	999999999999	999999999999	999999999999
2023	999999999999	999999999999	999999999999
	Utilized in 2024	999999999999	999999999999
	Research Credit Carryover to 2025		999999999999

Form **1040**

# Election Report

2024

Name \_\_\_\_\_

xxxxxx xxxx xxxx xxxx xxxx xxxx xxxx xxxx xxxx

Taxpayer Identification Number  
XXXXXXXXXXXX

**Statement of Election by Individual Shareholder  
to be Taxed on Income from his Controlled  
Foreign Corporation at Corporate Rates**

XXXXXXXXXXXXXXXXXX    XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX    XX    XXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XXXXXXXXXXXXXXXXXXXXXX

Under IRC Section 962(a) the taxpayer elects to be subject to tax at corporate rates on amounts that are included in the taxpayer's gross income for calendar year 2024 under Code Section 951(a). Information pertaining to controlled foreign corporations in which the taxpayer is a qualified shareholder is submitted as required by Reg section 1.962-2(b).

Name of Controlled Foreign Corporation	<u>XX</u>	
EIN of Controlled Foreign Corporation	<u>XXXXXXXXXXXXXX</u>	
Address of Controlled Foreign Corporation	<u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXX</u> XX <u>XXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXX</u> <u>XXXXXXXXXXXXXXXXXXXXXX</u>	
Tax Year of Controlled Foreign Corporation	Beginning	<u>XXXXXXXX</u>
Amount included in income under Section 951(a)	<u>999999999999</u>	
Shareholder's Pro rata share of Earnings and Profits	<u>999999999999</u>	
Foreign Taxes paid on shareholder's Earnings and Profits	<u>999999999999</u>	
Distributions from:		
Excludable Section 962 Earnings and Profits	<u>999999999999</u>	
Taxable Section 962 Earnings and Profits	<u>999999999999</u>	
Non Section 962 Earnings and Profits	<u>999999999999</u>	

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

- |  |                        |
|--|------------------------|
| 1. Enter the taxable income from Form 1040, line 15 .....  | 1. <u>999999999999</u> |
| 2. Enter the Section 951(a) income elected to be taxed at corporate rates that<br>is included in taxable income .....                              | 2. <u>999999999999</u> |
| 3. <b>Taxable income without Section 951 (a) income taxed at corporate rates.</b> Subtract line 2 from<br>line 1. If zero or less, enter -0- ..... | 3. <u>999999999999</u> |
| 4. Figure the tax on the amount on line 3 .....  | 4. <u>999999999999</u> |
| 5. Tax on Section 951(a) income at corporate rates .....   | 5. <u>999999999999</u> |
| 6. <b>Tax on all taxable income.</b> Add lines 4 and 5. Also include this amount on Form 1040, line 16 .....                                       | 6. <u>999999999999</u> |

Name \_\_\_\_\_

Taxpayer Identification Number  
XXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

T/S	Payer	Box 7 Gross Distribution Code 1099-R Box 1	Taxable Amount 1099-R Box 2a [less rollover amount]	Qualified Charitable Distribution
A X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
B X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
C X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
D X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
E X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
F X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
G X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
H X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
I X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
J X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
K X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
L X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
M X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
N X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
O X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X 9999999999999	9999999999999	99999999
Taxpayer Spouse Total			9999999999999	9999999999999
9999999999999			9999999999999	9999999999999
9999999999999			9999999999999	9999999999999
9999999999999			9999999999999	9999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
B	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
C	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
D	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
E	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
F	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
G	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
H	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
I	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
J	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
K	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
L	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
M	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
N	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
O	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
Tp	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
Sp	9999999999	999999999	999999	999999	9999999999	9999999999	99999999
Total	9999999999	999999999	999999	999999	9999999999	9999999999	99999999

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer identification number XXXXXXXXXXXX
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Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
B XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
C XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
D XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X

Form / Schedule / Worksheet

**Form 1040:****Other Income:**

	A	B	C	D	XXXXXXXXXXXX	
Other portfolio income (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
Cancellation of debt	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8c
Other income (loss) - 1040, Sch 1	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
Net operating loss carryover - regular	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8a
Net operating loss carryover - AMT	9999999999	9999999999	9999999999	9999999999	9999999999	Form 6251, Line 2f
Prior Year Basis Items	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
Prior Year At-Risk Items	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
At-risk adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
PAL adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z
PTP adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 8z

**Self-employed health insurance deduction:**

Self-employed medical insurance	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
At-risk adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1

**Penalty for early withdrawal of savings:**

Penalty for early withdrawal	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 18
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 18
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 18
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 18
At-risk adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Sch 1, Line 18

**Federal income tax withheld**

Back up withholding	9999999999	9999999999	9999999999	9999999999	9999999999	Form 1040, Line 25c
Trust paid fed estimated tax	9999999999	9999999999	9999999999	9999999999	9999999999	

**Form 4562:**

Section 179 expenses	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 6
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 6
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 6
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 6
At-risk adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 6
Section 179 carryover	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 10
Business income - basis adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 11
Business income - At-risk adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4562, line 11

**Miscellaneous Items:**

Section 179 exp ded allow in PY	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4797, Part IV, Line 33
Section 179 recomputed depreciation	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4797, Part IV, Line 34
Section 280F expense in PY	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4797, Part IV, Line 33
Section 280F recomputed depreciation	9999999999	9999999999	9999999999	9999999999	9999999999	Form 4797, Part IV, Line 34

**Qualified Business Income Deduction Information:**

Section 199A REIT dividends	9999999999	9999999999	9999999999	9999999999	9999999999	Form 8995, Line 6 Form 8995-A, Line 28
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Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Taxpayer identification number XXXXXXXXXXXX
					Activity
	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
Form/Schedule/Worksheet	A	B	C	D	
<b>Schedule D - Short-term:</b>					XXXXXXXXXXXXXX
Net short-term capital gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 5
Short-term capital loss carryover	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 5
Prior Year Short Term Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
Short Term Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
Prior Year Short Term At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
Short Term At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
Short Term PAL Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
Short Term PTP Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part 1
<b>Schedule D - Long-term: (includes 28% rate gains/losses)</b>					
Net long-term capital gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 12
Long-term capital loss carryover	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 12
Prior Year Long Term Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 6
Long Term Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
Prior Year Long Term At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
Long Term At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
Long Term PAL Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
Long Term PTP Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
K1 1202 Gain	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
Section 1202 exclusion adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 8949 part II
<b>Schedule D - Collectibles gain:</b>					
Collectibles (28%) gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 4
Section 1202 exclusion	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 2
Prior Year 28% Rate Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
28% Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
Prior Year 28% Rate At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
28% At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
28% PAL Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
28% PTP Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999 28% Rate Gain Wrk, line 1
<b>Unrecaptured Sec 1250 Gain:</b>					
Partnership or S corporation activity	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 19
Sale of partnership interest	9999999999	9999999999	9999999999	9999999999	9999999999 Unrecap 1250 wrk, line 5
Estates, trusts, REITs, and RICs	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule D, line 19
<b>Form 4797, Part I:</b>					
Net Section 1231 gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
At-Risk Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
Passive Activity Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 2
<b>Form 4797, Part II:</b>					
Ordinary gain (loss) on asset sales	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
At-Risk Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
Passive Activity Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10
PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999 4797, line 10

Form <b>1040</b>	<b>K1 Detail Summary Report, Page 3</b>	<b>2024</b>
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Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Taxpayer identification number XXXXXXXXXXXX
Passthrough Entity Name		EIN	Entity Type	Passive Activity Type	Disposed
<b>A</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
<b>B</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
<b>C</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
<b>D</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
Form / Schedule / Worksheet		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>Schedule B:</b>					XXXXXXXXXXXX
Interest	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule B, Line 1
Tax-exempt interest	99999999999	99999999999	99999999999	99999999999	99999999999 Form 1040, Line 2a
Ordinary dividends	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule B, Line 5
Qualified dividends	99999999999	99999999999	99999999999	99999999999	99999999999 Form 1040, Line 3a
<b>Schedule A:</b>					
<b>Medical and dental:</b>					
Shareholder medical ins - no W2	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 1
Basis adjustment	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 1
At-risk adjustment	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 1
<b>Taxes:</b>					
State/local withholding taxes	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5a
State/local w/h - Sch K1 Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5a
State/local w/h - Sch K1 At-Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5a
Real estate taxes	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5b
RE tax - Sch K1 Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5b
RE tax - Sch K1 At-Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 5b
Total foreign taxes paid/accrued	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 6
Foreign taxes - K1 Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 6
Foreign taxes - K1 At-Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 6
<b>Gifts to Charity:</b>					
Cash contributions	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
Cash contrib Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
Cash contrib Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
Cash contributions (30%)	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
30% Cash contrib Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
30% Cash contrib Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 11
Noncash contribution (50%)	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
50% Noncash contrib Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
50% Noncash contrib Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
Noncash contribution (30%)	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
30% Noncash contrib Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
30% Noncash contrib Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
50% Cap Gain (30%)	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
50% Cap Gain 30% Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
50% Cap Gain 30% Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
Capital gain property (20%)	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
20% Contrib Basis Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
20% Contrib Risk Adj	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 12
<b>Other Itemized Deductions:</b>					
Portfolio deduction not misc	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 16
Basis Adjustment	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 16
At-Risk Adjustment	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 16
Estate tax deduction	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 16
Excess deductions - 67(e) expense	99999999999	99999999999	99999999999	99999999999	99999999999 Form 1040, Sch 1, line 24k
Excess deductions - other itemized	99999999999	99999999999	99999999999	99999999999	99999999999 Schedule A, line 16

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer identification number XXXXXXXXXXXXXX
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Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
B XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
C XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
D XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X

Form / Schedule / Worksheet

	A	B	C	D	
<b>Schedule SE:</b>					
Taxpayer/Spouse/Joint	X	X	X	X	XXXXXXXXXXXXXX
Net earnings from self-employment	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule SE, Line 2
Gross Farming or Fishing income	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule E, line 42
Gross nonfarm income	9999999999	9999999999	9999999999	9999999999	9999999999 Schedule SE, Part II
<b>Farm partnerships:</b>					
Net earnings from self-employment	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Auto expense	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Amortization	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Depreciation & Section 179	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Depletion	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Intangible drilling	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Other expenses	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Home office expense	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Unreimbursed partnership expenses	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Debt financed acquisition interest	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Conservation Reserve Program pymts	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
<b>Nonfarm partnerships:</b>					
Net earnings from self-employment	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Auto expense	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Amortization	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Depreciation & Section 179	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Depletion	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Intangible drilling	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Other expenses	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Home office expense	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Unreimbursed partnership expenses	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
Debt financed acquisition interest	9999999999	9999999999	9999999999	9999999999	9999999999 Net Earning SE Wrk
<b>Unreimbursed partner expenses:</b>					
Entered on Screen K1-6	9999999999	9999999999	9999999999	9999999999	9999999999
Auto expense	9999999999	9999999999	9999999999	9999999999	9999999999
Depr, Amortization & Sect 179 exp	9999999999	9999999999	9999999999	9999999999	9999999999
Home office expense	9999999999	9999999999	9999999999	9999999999	9999999999
Supplemental business expense	9999999999	9999999999	9999999999	9999999999	9999999999
Total unreimbursed partner expenses	9999999999	9999999999	9999999999	9999999999	9999999999
					Schedule E, line 28(h)

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer identification number XXXXXXXXXXXX
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	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	X

Form / Schedule / Worksheet

A

B

C

D

XXXXXXXXXXXXXX

**Schedule D AMT - Short-term:**

Net short-term capital gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	Schedule D AMT, line 5
Short-term capital loss carryover	9999999999	9999999999	9999999999	9999999999	9999999999	Schedule D AMT, line 5
Prior Year Short Term Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part I
Short Term Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part I
Prior Year Short Term At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999	8949 AMT part I
Short Term At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part I
Short Term PAL Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part I
Short Term PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part I

**Schedule D AMT - Long-term:**

Net long-term capital gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	Schedule D AMT, line 12
Long-term capital loss carryover	9999999999	9999999999	9999999999	9999999999	9999999999	Schedule D AMT, line 12
Prior Year Long Term Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999	AMT 28% Rate Gain Wrk, In 6
Long Term Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Prior Year Short Term At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Long Term At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Long Term PAL Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Long Term PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
K1 1202 Gain	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Section 1202 exclusion adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II

**Schedule D AMT - Collectibles gain:**

Collectibles (28%) gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	AMT 28% Rate Gain Wrk, In 4
Section 1202 exclusion	9999999999	9999999999	9999999999	9999999999	9999999999	AMT 28% Rate Gain Wrk, In 2
Prior Year 28% Rate Basis Loss	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
28% Basis Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
Prior Year 28% Rate At Risk Loss	9999999999	9999999999	9999999999	9999999999	9999999999	28% Rate Gain Wrk, In 1
28% At Risk Adjustments	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
28% PAL Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II
28% PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	8949-AMT part II

**Unrecaptured Sec 1250 Gain:**

Partnership or S corporation activity	9999999999	9999999999	9999999999	9999999999	9999999999	AMT Sch D Ln 19 Wrk, In 5
Sale of partnership interest	9999999999	9999999999	9999999999	9999999999	9999999999	AMT Sch D Ln 19 Wrk, In 10
Estates, trusts, REITs, and RICs	9999999999	9999999999	9999999999	9999999999	9999999999	AMT Sch D Ln 19 Wrk, In 11

**Form 4797 - AMT, Part I:**

Net Section 1231 gain (loss)	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
At-Risk Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
Passive Activity Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2
PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 2

**Form 4797 - AMT, Part II:**

Ordinary gain (loss) on asset sales	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
Prior Year Basis Losses	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
Basis Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
Prior Year At-Risk Losses	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
At-Risk Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
Passive Activity Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10
PTP Adjustment	9999999999	9999999999	9999999999	9999999999	9999999999	4797-AMT, line 10

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Box 7****Code Gross Distribution Rollover Taxable Amount**

T/S	Payer	X	9999999999999	X	9999999999999
A X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
B X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
C X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
D X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
E X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
F X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
G X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
H X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
I X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
J X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
K X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
L X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
M X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
N X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
O X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	9999999999999	X	9999999999999
			9999999999999		9999999999999
			9999999999999		9999999999999
			9999999999999		9999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

**Taxpayer**  
**Spouse**  
**Total**

	NIIT	Capital Gain Distribution	Public Safety Officer Exclusion	Federal Withholding	State Withholding	Local Withholding
A X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
B X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
C X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
D X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
E X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
F X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
G X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
H X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
I X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
J X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
K X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
L X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
M X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
N X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
O X	X	9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
Taxpayer		9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
Spouse		9999999999999	9999999999999	9999999999999	9999999999999	9999999999999
Total		9999999999999	9999999999999	9999999999999	9999999999999	9999999999999

Form 1040

## Salaries &amp; Wages Report

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
B X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
C X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
D X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
E X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
F X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
G X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
H X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
I X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
J X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
K X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
L X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
M X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	9999999999	9999999999	9999999999
Taxpayer Spouse Totals		9999999999	9999999999	9999999999
		9999999999	9999999999	9999999999
		9999999999	9999999999	9999999999

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
B	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
C	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
D	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
E	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
F	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
G	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
H	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
I	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
J	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
K	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
L	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
M	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
Taxpayer	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
Spouse	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999
Totals	9999999	9999999999	9999999999	9999999999	9999999	999999	9999999999

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
B XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
C XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
D XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
E XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
F XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
G XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
H XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
I XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
J XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
K XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
L XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
M XX	9999999999	9999999	XXXXXXXXXXXXXXXXXXXXXX	XXX	9999999	XXXX 999999
Taxpayer	9999999999	9999999			9999999	9999999
Spouse	9999999999	9999999			9999999	9999999
Totals	9999999999	9999999			9999999	9999999

Name

XX

Taxpayer Identification Number  
XXXXXXXXXXXX

## **Federal Withholding Amounts by Forms**

	<b>Taxpayer</b>	<b>Spouse</b>	<b>Federal Total</b>
Form(s) W2	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Form(s) 1099	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Other forms	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Form(s) 8805*	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Form(s) 8288-A*	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Form(s) 1042-S*	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>
Total	<u>9999999999</u>	<u>9999999999</u>	<u>9999999999</u>

## **State Withholding Amounts by Forms**

\*1040/SR included with other forms



Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number XXXXXXXXXXXX
--	--

A. Oil/Gas description .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
B. Form / Unit # .....	XXXXXX 999
C. State .....	XX
D. Well/Lease # .....	9999
E. Date acquired .....	XXXXXXXXXX
F. Cost center # / description .....	99 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
G. Overhead allocation method: .....	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part I Production / Royalty Income**

1 Gross income or royalties received .....	1 999999999999
2 Less: Royalties paid .....	2 999999999999
3 Lease bonus income .....	3 999999999999
4 Other income including depletion recapture .....	4 999999999999
<b>5 Net production / royalty income</b> .....	<b>5 999999999999</b>

**Part II Taxable Income Before Depletion**

6 Intangible drilling costs .....	6 999999999999
7 Production/severance taxes .....	7 999999999999
8 Dry hole costs .....	8 999999999999
9 Lease operating expenses .....	9 999999999999
10 Direct depreciation .....	10 999999999999
11 Section 179 expense .....	11 999999999999
12 Other expenses .....	12 999999999999
13 Allocated overhead expenses .....	13 999999999999
<b>14 Total expenses</b> .....	<b>14 999999999999</b>
<b>15 Taxable income before depletion</b> .....	<b>15 999999999999</b>

**Part III Cost Depletion**

16 Leasehold cost .....	16 999999999999
17 Accumulated depletion .....	17 999999999999
18 Adjusted basis .....	18 999999999999
19 Beginning reserves .....	19 999999999999
20 Current production .....	20 999999999999
<b>21 Cost depletion deduction</b> .....	<b>21 999999999999</b>

**Part IV Percentage Depletion**

22 Gross production / royalty income .....	22 999999999999
23 Depletion rate .....	23 99999999 %
24 Gross percentage depletion .....	24 999999999999
25 Well net income before depletion deduction .....	25 999999999999
26 Prior year percentage depletion carryover .....	26 999999999999
27 Tentative percentage depletion before 65% taxable income limitation and cost depletion comparison .....	27 999999999999
<b>28 Percentage depletion deduction after 65% taxable income limitation and cost depletion comparison</b> .....	<b>28 999999999999</b>

**Part V Taxable Income From Property**

29 Taxable income before depletion deduction .....	29 999999999999
<b>30 Depletion deduction</b> (Greater of cost or percentage plus allowed pct carryover) .....	<b>30 999999999999</b>
<b>31 Taxable Income</b> .....	<b>31 999999999999</b>

**Part VI Miscellaneous Carryover / Tax Preference Information**

32 Percentage depletion carryover to next year .....	32 999999999999
33 Accumulated depletion to next year .....	33 999999999999
34 AMT excess depletion preference amount .....	34 999999999999

Name

Taxpayer Identification Number  
XXXXXXXXXXXX

		2023	2024	Differences
		XXXX	XXXX	
	<b>Filing Status</b>			
	<b>Dependents</b>			
	1. Salaries and wages .....	9999	9999	9999
	2. Interest income .....			
	3. Tax exempt interest income .....			
	4. Dividend income .....			
	5. Qualified dividend income .....			
	6. Taxable state/local refunds .....			
	7. Alimony received .....			
I	8. Business income/loss .....			
n	9. Capital gain/loss .....			
c	10. Other gains/losses .....			
o	11. Taxable IRA distributions .....			
m	12. Taxable pensions .....			
e	13. Rent and royalty income including farm rental .....			
	14. Partnership/S corp income .....			
	15. Estate or trust income .....			
	16. Farm income/loss .....			
	17. Unemployment compensation .....			
	18. Taxable social security .....			
	19. Other income .....			
	<b>20. Total income</b>			
A	21. Moving expenses .....			
d	22. Deductible part of self-employment tax .....			
j	23. SEP/SIMPLE/Qualified plans deductions .....			
u	24. SE health insurance .....			
s	25. Penalty on early withdrawal of savings .....			
t	26. Alimony paid .....			
m	27. IRA deductions .....			
e	28. Student loan interest .....			
n	29. Other adjustments .....			
s	<b>30. Adjusted gross income</b>			
	31. Medical .....			
D	32. Taxes .....			
e	33. Interest .....			
d	34. Contributions .....			
u	35. Casualty losses .....			
c	36. Miscellaneous expenses .....			
t	<b>37. Allowable itemized deductions</b>			
i	38. Standard deduction .....			
o		XXXXXXX	XXXXXXX	
n	39. Deduction taken .....			
s	40. Taxable income before Qual Bus Inc Ded (QBID) .....			
	41. QBID .....			
	<b>42. Taxable income</b>			

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

		2023	2024	Differences
	43. Taxable income from 2YR page 1, line 42 .....	43. 9999999999999	9999999999999	9999999999999
	44. Tax on taxable income .....	44. 9999999999999	9999999999999	9999999999999
	45. Alternative minimum tax .....	45. 9999999999999	9999999999999	9999999999999
	46. Excess advance premium tax credit & other advanced repayments .....	46. 9999999999999	9999999999999	9999999999999
	47. Child care credit .....	47. 9999999999999	9999999999999	9999999999999
	48. Education credits .....	48. 9999999999999	9999999999999	9999999999999
T	49. Retirement savings credit .....	49. 9999999999999	9999999999999	9999999999999
a	50. Child & other dependent tax credit .....	50. 9999999999999	9999999999999	9999999999999
x	51. General business credit .....	51. 9999999999999	9999999999999	9999999999999
C	52. Other credits .....	52. 9999999999999	9999999999999	9999999999999
o	53. Total credits .....	53. 9999999999999	9999999999999	9999999999999
m	54. Net tax liability .....	54. 9999999999999	9999999999999	9999999999999
p	55. Self-employment taxes .....	55. 9999999999999	9999999999999	9999999999999
u	56. Other taxes .....	56. 9999999999999	9999999999999	9999999999999
t	57. Total tax .....	57. 9999999999999	9999999999999	9999999999999
a	58. Income tax withheld .....	58. 9999999999999	9999999999999	9999999999999
t	59. Estimated tax payments .....	59. 9999999999999	9999999999999	9999999999999
i	60. Earned income credit .....	60. 9999999999999	9999999999999	9999999999999
o	61. Additional Child tax credit .....	61. 9999999999999	9999999999999	9999999999999
n	62. Other refundable tax credits .....	62. 9999999999999	9999999999999	9999999999999
	63. Other payments .....	63. 9999999999999	9999999999999	9999999999999
	64. Total payments .....	64. 9999999999999	9999999999999	9999999999999
	65. Tax due/-refund .....	65. 9999999999999	9999999999999	9999999999999
	66. Penalties and interest .....	66. 9999999999999	9999999999999	9999999999999
	67. Net tax due/-refund .....	67. 9999999999999	9999999999999	9999999999999
	68. Refund applied to estimated tax payments .....	68. 9999999999999	9999999999999	9999999999999
	69. Refund received .....	69. 9999999999999	9999999999999	9999999999999
	70. Effective tax rate .....	70. 99999999 %	99999999 %	99999999 %

## Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2023	2023 Marginal	2024	2024 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	9999999999999	99999 %	9999999999999	99999 %
Capital income	9999999999999	99999 %	9999999999999	99999 %
Capital - Sec. 1250	9999999999999	99999 %	9999999999999	99999 %
Capital - Sec. 1202	9999999999999	99999 %	9999999999999	99999 %

Form 1040

## Two Year Comparison Report - Schedule C

2023 &amp; 2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Principal business or profession

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Unit

999

Income		XXXXXXX	XXXXXXX	Differences
	2023	2024		
1. Gross receipts or sales .....	1. 999999999999	999999999999	999999999999	
2. Returns and allowances .....	2. 999999999999	999999999999	999999999999	
3. Cost of goods sold .....	3. 999999999999	999999999999	999999999999	
4. Gross profit .....	4. 999999999999	999999999999	999999999999	
5. Other income .....	5. 999999999999	999999999999	999999999999	
6. Gross income .....	6. 999999999999	999999999999	999999999999	

## Expenses

7. Advertising .....	7. 999999999999	999999999999	999999999999
8. Car and truck expenses .....	8. 999999999999	999999999999	999999999999
9. Commissions and fees .....	9. 999999999999	999999999999	999999999999
10. Contract labor .....	10. 999999999999	999999999999	999999999999
11. Depletion .....	11. 999999999999	999999999999	999999999999
12. Depreciation and section 179 expense deduction .....	12. 999999999999	999999999999	999999999999
13. Employee benefit programs .....	13. 999999999999	999999999999	999999999999
14. Insurance (other than health) .....	14. 999999999999	999999999999	999999999999
15. Interest - mortgage (paid to banks, etc.) .....	15. 999999999999	999999999999	999999999999
16. Interest - other .....	16. 999999999999	999999999999	999999999999
17. Legal and professional services .....	17. 999999999999	999999999999	999999999999
18. Office expense .....	18. 999999999999	999999999999	999999999999
19. Pension and profit-sharing plans .....	19. 999999999999	999999999999	999999999999
20. Rent or lease - vehicles, machinery, and equipment .....	20. 999999999999	999999999999	999999999999
21. Rent or lease - other business property .....	21. 999999999999	999999999999	999999999999
22. Repairs and maintenance .....	22. 999999999999	999999999999	999999999999
23. Supplies (not included in cost of goods sold) .....	23. 999999999999	999999999999	999999999999
24. Taxes and licenses .....	24. 999999999999	999999999999	999999999999
25. Travel .....	25. 999999999999	999999999999	999999999999
26. Total meals and entertainment .....	26. 999999999999	999999999999	999999999999
26a. Nondeductible meals and entertainment .....	26a. 999999999999	999999999999	999999999999
26b. Deductible meals and entertainment .....	26b. 999999999999	999999999999	999999999999
27. Utilities .....	27. 999999999999	999999999999	999999999999
28. Wages (less employment credits) .....	28. 999999999999	999999999999	999999999999
29. Other expenses .....	29. 999999999999	999999999999	999999999999
30. Energy efficient commercial buildings deduction (Form 7205) .....	30. 999999999999	999999999999	999999999999
31. Total expenses .....	31. 999999999999	999999999999	999999999999

## Profit/ (loss)

32. Tentative profit (loss) .....	32. 999999999999	999999999999	999999999999
33. Expenses for business use of home .....	33. 999999999999	999999999999	999999999999
34. Net profit or (loss) .....	34. 999999999999	999999999999	999999999999

## Cost of Goods Sold

35. Inventory - Beginning of year .....	35. 999999999999	999999999999	999999999999
36. Purchases .....	36. 999999999999	999999999999	999999999999
37. Labor .....	37. 999999999999	999999999999	999999999999
38. Materials .....	38. 999999999999	999999999999	999999999999
39. Other costs .....	39. 999999999999	999999999999	999999999999
40. Goods available for sale (sum of lines 34-38) .....	40. 999999999999	999999999999	999999999999
41. Inventory - End of year .....	41. 999999999999	999999999999	999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Property description

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Unit

999

	XXXXXXXXX 2023	XXXXXXXXX 2024	Differences
<b>Income</b>			
1. Total rents and royalties received .....	1. 999999999999	999999999999	999999999999
<b>Expenses</b>			
2. Advertising .....	2. 999999999999	999999999999	999999999999
3. Auto and travel .....	3. 999999999999	999999999999	999999999999
4. Cleaning and maintenance .....	4. 999999999999	999999999999	999999999999
5. Commissions .....	5. 999999999999	999999999999	999999999999
6. Insurance .....	6. 999999999999	999999999999	999999999999
7. Legal and other professional fees .....	7. 999999999999	999999999999	999999999999
8. Management fees .....	8. 999999999999	999999999999	999999999999
9. Mortgage interest paid to banks, etc. ....	9. 999999999999	999999999999	999999999999
10. Other interest .....	10. 999999999999	999999999999	999999999999
11. Repairs .....	11. 999999999999	999999999999	999999999999
12. Supplies .....	12. 999999999999	999999999999	999999999999
13. Taxes .....	13. 999999999999	999999999999	999999999999
14. Utilities .....	14. 999999999999	999999999999	999999999999
15. Depreciation expense or depletion .....	15. 999999999999	999999999999	999999999999
16. Other expenses .....	16. 999999999999	999999999999	999999999999
<b>17. Total expenses .....</b>	<b>17. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Profit/(loss)</b>			
<b>18. Income or (loss) from rental real estate or royalty properties .....</b>	<b>18. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>19. Deductible rental real estate loss .....</b>	<b>19. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>Carryover</b>			
<b>20. Vacation home operating expenses carryover to next year .....</b>	<b>20. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>21. Vacation home excess casualty &amp; depreciation carryover to next yr .....</b>	<b>21. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

Form 1040

## Two Year Comparison Report - Schedule F

2023 &amp; 2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Description

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Unit

999

Income		XXXXXXX	XXXXXXX	
		2023	2024	Differences
1. Sales of livestock and items bought for resale (cash method)	1.	999999999999	999999999999	999999999999
2. Cost or other basis of livestock and other items (cash method)	2.	999999999999	999999999999	999999999999
3. Sales of livestock, produce, grains, etc. raised (cash method)	3.	999999999999	999999999999	999999999999
4. Taxable cooperative distributions	4.	999999999999	999999999999	999999999999
5. Taxable agricultural program payments	5.	999999999999	999999999999	999999999999
6. Total CCC loans reported under election	6.	999999999999	999999999999	999999999999
7. Taxable amount of CCC loans forfeited	7.	999999999999	999999999999	999999999999
8. Taxable crop insurance proceeds received in current year	8.	999999999999	999999999999	999999999999
9. Taxable crop insurance proceeds deferred from prior year	9.	999999999999	999999999999	999999999999
10. Custom hire (machine work) income	10.	999999999999	999999999999	999999999999
11. Other income	11.	999999999999	999999999999	999999999999
12. Sales of livestock and other items (accrual method)	12.	999999999999	999999999999	999999999999
13. Inventory of livestock and other items at BOY (accrual method)	13.	999999999999	999999999999	999999999999
14. Cost of livestock and other items purchased (accrual method)	14.	999999999999	999999999999	999999999999
<b>15. Livestock and other items available for sale (accrual method)</b>	<b>15.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
16. Inventory of livestock and other items EOY (accrual method)	16.	999999999999	999999999999	999999999999
<b>17. Cost of livestock and other items sold (accrual method)</b>	<b>17.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
<b>18. Gross income</b>	<b>18.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

## Expenses

19. Car and truck expenses	19.	999999999999	999999999999	999999999999
20. Chemicals	20.	999999999999	999999999999	999999999999
21. Conservation expenses	21.	999999999999	999999999999	999999999999
22. Custom hire (machine work)	22.	999999999999	999999999999	999999999999
23. Depreciation and section 179 expense deduction	23.	999999999999	999999999999	999999999999
24. Employee benefit programs	24.	999999999999	999999999999	999999999999
25. Feed purchased	25.	999999999999	999999999999	999999999999
26. Fertilizers and lime	26.	999999999999	999999999999	999999999999
27. Freight and trucking	27.	999999999999	999999999999	999999999999
28. Gasoline, fuel, and oil	28.	999999999999	999999999999	999999999999
29. Insurance (other than health)	29.	999999999999	999999999999	999999999999
30. Interest - mortgage (paid to banks, etc.)	30.	999999999999	999999999999	999999999999
31. Interest - other	31.	999999999999	999999999999	999999999999
32. Labor hired (less employment credits)	32.	999999999999	999999999999	999999999999
33. Pension and profit-sharing plans	33.	999999999999	999999999999	999999999999
34. Rent or lease - vehicles, machinery, and equipment	34.	999999999999	999999999999	999999999999
35. Rent or lease - other (land, animals, etc.)	35.	999999999999	999999999999	999999999999
36. Repairs and maintenance	36.	999999999999	999999999999	999999999999
37. Seeds and plants purchased	37.	999999999999	999999999999	999999999999
38. Storage and warehousing	38.	999999999999	999999999999	999999999999
39. Supplies purchased	39.	999999999999	999999999999	999999999999
40. Taxes	40.	999999999999	999999999999	999999999999
41. Utilities	41.	999999999999	999999999999	999999999999
42. Veterinary, breeding, and medicine	42.	999999999999	999999999999	999999999999
43. Other expenses	43.	999999999999	999999999999	999999999999
<b>44. Total expenses</b>	<b>44.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

## Profit/(loss)

45. Net farm profit or (loss)	45.	999999999999	999999999999	999999999999
-------------------------------	-----	--------------	--------------	--------------

Form 1040

## Two Year Comparison Report - Form 4835

2023 &amp; 2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Description

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Unit

999

Income		XXXXXXXXX	XXXXXXXXX	Differences
		2023	2024	
1. Income from production of livestock, produce, etc.	1.	999999999999	999999999999	999999999999
2. Taxable cooperative distributions	2.	999999999999	999999999999	999999999999
3. Taxable agricultural program payments	3.	999999999999	999999999999	999999999999
4. Total CCC loans reported under election	4.	999999999999	999999999999	999999999999
5. Taxable amount of CCC loans forfeited	5.	999999999999	999999999999	999999999999
6. Taxable amount of crop insurance received	6.	999999999999	999999999999	999999999999
7. Taxable amount of crop insurance deferred from prior year	7.	999999999999	999999999999	999999999999
8. Other income	8.	999999999999	999999999999	999999999999
<b>9. Gross farm rental income</b>	<b>9.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
Expenses				
10. Car and truck expenses	10.	999999999999	999999999999	999999999999
11. Chemicals	11.	999999999999	999999999999	999999999999
12. Conservation expenses	12.	999999999999	999999999999	999999999999
13. Custom hire (machine work)	13.	999999999999	999999999999	999999999999
14. Depreciation and section 179 expense deduction	14.	999999999999	999999999999	999999999999
15. Employee benefit programs	15.	999999999999	999999999999	999999999999
16. Feed purchased	16.	999999999999	999999999999	999999999999
17. Fertilizers and lime	17.	999999999999	999999999999	999999999999
18. Freight and trucking	18.	999999999999	999999999999	999999999999
19. Gasoline, fuel, and oil	19.	999999999999	999999999999	999999999999
20. Insurance (other than health)	20.	999999999999	999999999999	999999999999
21. Interest - mortgage (paid to banks, etc.)	21.	999999999999	999999999999	999999999999
22. Interest - other	22.	999999999999	999999999999	999999999999
23. Labor hired (less employment credits)	23.	999999999999	999999999999	999999999999
24. Pension and profit-sharing plans	24.	999999999999	999999999999	999999999999
25. Rent or lease - vehicles, machinery, and equipment	25.	999999999999	999999999999	999999999999
26. Rent or lease - other (land, animals, etc.)	26.	999999999999	999999999999	999999999999
27. Repairs and maintenance	27.	999999999999	999999999999	999999999999
28. Seeds and plants purchased	28.	999999999999	999999999999	999999999999
29. Storage and warehousing	29.	999999999999	999999999999	999999999999
30. Supplies purchased	30.	999999999999	999999999999	999999999999
31. Taxes	31.	999999999999	999999999999	999999999999
32. Utilities	32.	999999999999	999999999999	999999999999
33. Veterinary, breeding, and medicine	33.	999999999999	999999999999	999999999999
34. Other expenses	34.	999999999999	999999999999	999999999999
<b>35. Total expenses</b>	<b>35.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
Profit/(loss)				
<b>36. Net farm rental income or (loss)</b>	<b>36.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

**Form 1040**

## Schedule A - Actual vs. IRS Comparison Analysis

2024

Name \_\_\_\_\_

Taxpayer identification number  
XXXXXXXXXXXX

AGI Range Used From IRS Spreadsheet	2024 Return		2022 Average Estimates <sup>[1]</sup>		2024 Return's Difference From IRS Average
	Amounts	Percent of AGI	Amounts	Percent of AGI	
XXXXXXXXXXXXXXXXXXXXXX					

AGI

Adjusted gross income 999999999999 999999999999

#### **Medical and Dental Expenses**

Total medical and dental expenses ..... 9999999999999999 % 9999999999999999 % XXXXXXXXXX %  
 Limited medical and dental expenses ..... 9999999999999999 % 9999999999999999 % XXXXXXXXXX %

#### **Taxes Paid**

State and local income taxes .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
General sales taxes .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Real estate taxes .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Personal property taxes .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Total SALT before limitation .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Total SALT allowed .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Other taxes .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
<b>Total taxes paid</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXXX %</b>

## **Interest Paid**

Home mortgage interest/points on Form 1098	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Home mortgage interest not on Form 1098 .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Deductible points not on Form 1098 .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Investment interest .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
<b>Total interest paid</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXXX %</b>

## **Gifts to Charity**

Cash contributions .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Other than cash contributions .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Carryover from prior years .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
<b>Total allowable charitable gifts</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXXX %</b>

#### **Unlimited Miscellaneous Deductions**

Gambling loss .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
Other non-gambling misc deductions [2]	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXXX %
<b>Total unlimited miscellaneous deductions</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXXX %</b>

**Total Itemized Deductions**

[1] The average estimates are based on the most recently published statistics included in IRS Table 2.1 - Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2022. This table is available through the Tax Stats section of the IRS website.

[2] Other non-gambling miscellaneous deductions includes casualty or theft loss amounts. The IRS does not list separate casualty or theft loss amounts on the 2022 IRS Table 2.1. The IRS includes casualty or theft loss amounts with other non-gambling miscellaneous deductions.

XXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX

Form **1040****Schedule C - Actual vs. IRS Comparison Analysis****2024**

Name XX	Taxpayer identification number XXXXXXXXXXXX
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Principal business or profession XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Unit 999
--	-------------

PBA code and description XXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
--

	2024 Return		2022 Average Estimates <sup>[1]</sup>		2024 Return's Difference From IRS Average
	Amounts	Percent of Sales	Amounts	Percent of Sales	

**Income Amounts**

Gross receipts (less returns and allowances)	999999999999		999999999999		
Separate cost of goods sold items:					
Beginning inventory .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Purchases .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Cost of labor .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Materials and supplies .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Other costs .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Ending inventory .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Total cost of goods sold .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Gross profit .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Other income .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
<b>Total income</b> .....	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXX %</b>

**Expense Amounts**

Advertising .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Car and truck expenses .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Commissions and fees .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Contract labor .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Depletion .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Depreciation and Sec 179 expense deduction .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Employee benefit programs .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Insurance other than health insurance .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Mortgage interest .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Other interest .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Legal and professional services .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Office expense .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Pension and profit-sharing plans .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Rent or lease of vehicles, machinery, equipment .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Rent or lease of other business property .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Repairs and maintenance .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Supplies (not included in cost of goods sold) .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Taxes and licenses .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Travel .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Deductible meals .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Utilities .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Wages (less employment credits) .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Other expenses (incl Energy Efficient Bldg Deduction) .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
Expenses for business use of home .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
<b>Total expenses</b> .....	<b>999999999999</b>	<b>99999999 %</b>	<b>999999999999</b>	<b>99999999 %</b>	<b>XXXXXXXXX %</b>

<b>Net Profit</b> .....	999999999999	99999999 %	999999999999	99999999 %	XXXXXXXXX %
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[1] Average estimates are based on IRS Table 2 - Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2022. The table is included in the most recent statistics published by the IRS in the IRS 2024 Statistics of Income Bulletin for sole proprietorships.

XX

Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				Taxpayer Identification Number	XXXXXXXXXXXX
<b>Filing Status</b>	xxxx	xxxx	xxxx	xxxx	xxxx	xxxxxxxxxxxxxx
	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Salaries and wages .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Interest income .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Dividend income .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Business income/loss .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Capital gains/losses .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other gains/losses .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
IRA distributions, pensions, annuities .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Rent, royalty, farm rental income .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Partnership/S corp income .....	9999999999	9999999999	9999999999	9999999999	9999999999	* 9999999999
Estate or trust income .....	9999999999	9999999999	9999999999	9999999999	9999999999	* 9999999999
Farm income/loss .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Other income/loss .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Total income .....</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>
Total adjustments .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Adjusted gross income .....</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>
<b>Allowable itemized deductions .....</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>
Standard deduction .....	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
<b>Itemized or standard deduction taken .....</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>
Exemptions .....	9999999999					
Taxable income before Qual Bus Inc Ded	9999999999	9999999999	9999999999	9999999999	9999999999	9999999999
Qual Bus Inc Ded .....		9999999999	9999999999	9999999999	9999999999	9999999999
<b>Taxable income .....</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>	<b>9999999999</b>

\* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.

Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Taxpayer Identification Number		XXXXXXXXXXXX
	xxxx	xxxx	xxxx	xxxx
<b>Taxable income</b>	9999999999	9999999999	9999999999	9999999999
Tax on taxable income and Form 8962	9999999999	9999999999	9999999999	9999999999
Alternative minimum tax	9999999999	9999999999	9999999999	9999999999
Total credits	9999999999	9999999999	9999999999	9999999999
<b>Net tax liability</b>	9999999999	9999999999	9999999999	9999999999
Self-employment taxes	9999999999	9999999999	9999999999	9999999999
Other taxes	9999999999	9999999999	9999999999	9999999999
<b>Total tax</b>	9999999999	9999999999	9999999999	9999999999
Income tax withheld	9999999999	9999999999	9999999999	9999999999
Estimated tax payments	9999999999	9999999999	9999999999	9999999999
Other payments	9999999999	9999999999	9999999999	9999999999
<b>Total payments</b>	9999999999	9999999999	9999999999	9999999999
<b>Total due/-refund</b>	9999999999	9999999999	9999999999	9999999999
Penalties and interest	9999999999	9999999999	9999999999	9999999999
<b>Net tax due/-refund</b>	9999999999	9999999999	9999999999	9999999999
Refund applied to estimated tax payments	9999999999	9999999999	9999999999	9999999999
Refund received	9999999999	9999999999	9999999999	9999999999
<b>Marginal tax rate</b>	9999 %	9999 %	9999 %	9999 %
<b>Effective tax rate</b>	99999 %	99999 %	99999 %	99999 %

Name \_\_\_\_\_

Taxpayer Identification Number  
XXXXXXXXXXXX

Filing Status Dependents	2024		2025	Differences
	XXXX	XXXX	XXXX	
	9999	9999	9999	
I n c o m e	1. Salaries and wages .....	9999999999999	9999999999999	9999999999999
	2. Interest income .....	9999999999999	9999999999999	9999999999999
	3. Dividend income .....	9999999999999	9999999999999	9999999999999
	4. Taxable state/local refunds .....	9999999999999	9999999999999	9999999999999
	5. Alimony received .....	9999999999999	9999999999999	9999999999999
	6. Business income/loss .....	9999999999999	9999999999999	9999999999999
	7. Capital gain/loss .....	9999999999999	9999999999999	9999999999999
	8. Other gains/losses .....	9999999999999	9999999999999	9999999999999
	9. Taxable IRA distributions .....	9999999999999	9999999999999	9999999999999
	10. Taxable pensions and annuities .....	9999999999999	9999999999999	9999999999999
	11. Schedule E income/loss .....	9999999999999	9999999999999	9999999999999
	12. Farm income/loss .....	9999999999999	9999999999999	9999999999999
	13. Unemployment benefits .....	9999999999999	9999999999999	9999999999999
	14. Taxable social security benefits .....	9999999999999	9999999999999	9999999999999
	15. Other income .....	X		
	<b>16. Total income</b>	9999999999999	9999999999999	9999999999999
A d j u s t m e n t s	17. Moving expenses .....	9999999999999	9999999999999	9999999999999
	18. Deductible part of self-employment tax .....	9999999999999	9999999999999	9999999999999
	19. SEP/SIMPLE/Qualified plans deductions .....	9999999999999	9999999999999	9999999999999
	20. Self-employed health insurance deduction .....	9999999999999	9999999999999	9999999999999
	21. Penalty on early withdrawal of savings .....	9999999999999	9999999999999	9999999999999
	22. Alimony paid .....	9999999999999	9999999999999	9999999999999
	23. IRA deductions XXXXXXXXXXXXXXXXX	9999999999999	9999999999999	9999999999999
	24. Student loan interest deduction .....	9999999999999	9999999999999	9999999999999
	25. Other adjustments .....	9999999999999	9999999999999	9999999999999
	<b>26. Adjusted gross income</b>	9999999999999	9999999999999	9999999999999
D e d u c t i o n s	27. Medical .....	9999999999999	9999999999999	9999999999999
	28. State/local income or sales taxes .....	9999999999999	9999999999999	9999999999999
	29. Real estate taxes .....	9999999999999	9999999999999	9999999999999
	30. Personal property taxes .....	9999999999999	9999999999999	9999999999999
	<b>31. Total State/Local taxes.</b> Add lines 28 - 30	9999999999999	9999999999999	9999999999999
	<b>32. State/Local taxes allowed.</b> From Itemized Deductions			
	State/Local Taxes Phaseout Worksheet, Line 6.			
	33. Other taxes .....	9999999999999	9999999999999	9999999999999
	34. Interest .....	9999999999999	9999999999999	9999999999999
	35. Contributions .....	9999999999999	9999999999999	9999999999999
	36. Casualty losses from a federally declared disaster .....	9999999999999	9999999999999	9999999999999
	37. Miscellaneous expenses (including qualified disaster loss) .....	9999999999999	9999999999999	9999999999999
	<b>38. Allowable itemized deductions</b>	9999999999999	9999999999999	9999999999999
	39a. Standard deduction .....	9999999999999	9999999999999	9999999999999
	39b. Reserved for future use .....			
	40a. Deduction taken .....	XXXXXXXXXX	XXXXXXXXXX	
	40b. Deductions for working Americans and seniors .....	9999999999999	9999999999999	9999999999999
	41. Subtract line 40 from line 26 .....	9999999999999	9999999999999	9999999999999
	42. Qualified business income deduction .....	9999999999999	9999999999999	9999999999999
	<b>43. Taxable income</b>	9999999999999	9999999999999	9999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

		2024	2025	Differences
	Filing Status	XXXX	XXXX	
44.	Taxable income from TPW page 1, line 43	9999999999999	9999999999999	9999999999999
45.	Tax on taxable income	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
46.	Taxes from Forms 4972, 8814, and add'l taxes	9999999999999	9999999999999	9999999999999
47.	Alternative minimum tax	9999999999999	9999999999999	9999999999999
48.	Add lines 45, 46, and 47	9999999999999	9999999999999	9999999999999
49.	Foreign tax credit	9999999999999	9999999999999	9999999999999
50.	Child and dependent care credit	9999999999999	9999999999999	9999999999999
51.	Education credits	9999999999999	9999999999999	9999999999999
52.	Retirement savings credit	9999999999999	9999999999999	9999999999999
53.	Credit for the elderly	9999999999999	9999999999999	9999999999999
54.	Child tax credit/credit for other dependents	9999999999999	9999999999999	9999999999999
55.	Energy Efficient Home Improvement Credit	9999999999999	9999999999999	9999999999999
56.	Previously owned clean vehicles credit (Form 8936)	9999999999999	9999999999999	9999999999999
57.	New clean vehicles credit (Form 8936)	9999999999999	9999999999999	9999999999999
58.	Mortgage interest credit	9999999999999	9999999999999	9999999999999
59.	D.C. first-time homebuyer credit	9999999999999	9999999999999	9999999999999
60.	Residential Clean Energy Credit	9999999999999	9999999999999	9999999999999
61.	Adoption credit	9999999999999	9999999999999	9999999999999
62.	General business credit	X	9999999999999	9999999999999
63.	Prior year minimum tax credit	9999999999999	9999999999999	9999999999999
64.	Other credits	9999999999999	9999999999999	9999999999999
65.	<b>Total credits</b>	9999999999999	9999999999999	9999999999999
66.	<b>Net tax liability</b>	9999999999999	9999999999999	9999999999999
67.	Self-employment tax	9999999999999	9999999999999	9999999999999
68.	Tax on unreported tips	9999999999999	9999999999999	9999999999999
69.	Tax on IRA or qualified plans	9999999999999	9999999999999	9999999999999
70.	Household employment taxes	9999999999999	9999999999999	9999999999999
71.	First-time homebuyer credit repayment	9999999999999	9999999999999	9999999999999
72.	Reserved	9999999999999	9999999999999	9999999999999
73.	Additional Medicare Tax	9999999999999	9999999999999	9999999999999
74.	Net Investment Income Tax	9999999999999	9999999999999	9999999999999
75.	Other taxes	X	9999999999999	9999999999999
76.	<b>Total tax</b>	9999999999999	9999999999999	9999999999999
77.	Income tax withheld	9999999999999	9999999999999	9999999999999
78.	Estimated tax payments	9999999999999	9999999999999	9999999999999
79.	Earned income credit	9999999999999	9999999999999	9999999999999
80.	Additional child tax credit	9999999999999	9999999999999	9999999999999
81.	Reserved	9999999999999	9999999999999	9999999999999
82.	Reserved	9999999999999	9999999999999	9999999999999
83.	Other payments	X	9999999999999	9999999999999
84.	<b>Total payments</b>	9999999999999	9999999999999	9999999999999
85.	<b>Net tax due/-refund</b>	9999999999999	9999999999999	9999999999999
86.	<b>Marginal Tax Rate - Ordinary Income</b>	9999 %	9999 %	
87.	<b>Marginal Tax Rate - Capital Income</b>	999999999 %	999999999 %	
88.	<b>Effective Tax Rate</b>	999999999999 %	999999999999 %	

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## 2025 Traditional IRA Deduction

X Taxpayer

Spouse

1. Covered by a retirement plan? .....

 Yes No Yes No

**Next:** If "No" is checked on line 1 (both if married filing jointly), skip lines 2 - 6, enter \$7000 (\$8000 if age 50 or over) on line 7 and go to line 8

2. Enter the amount shown below for the 2025 filing status

- Single, head of household, or married filing separately and **lived apart** for all of 2025, enter \$87,000
- Married filing joint or qualifying surviving spouse, enter \$143,000. But if Line 1 is checked "No" (either column), enter \$240,000 for the person not covered by a plan
- Married filing separately and lived with spouse at any time in 2025, enter \$10,000

3. Add the amounts on TPW lines 1 - 13 and 15. Do not include foreign earned income, housing exclusion, 8815 exclusion or 8839 exclusions .....

999999999999

999999999999

4. Add the amounts on TPW lines 17 - 22, 25a, and 25b. Do not include foreign housing deduction.

999999999999

999999999999

5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than line 2, none of the IRA contributions are deductible. **Stop here** .....

999999999999

999999999999

6. Subtract line 5 from line 2 in each column. If the result is **\$10,000 or more (\$20,000 MFJ or QSS and covered by an employer plan) enter \$7000 (\$8000 age 50 or more) on line 7 and go to line 8 for that column** .....

999999999999

999999999999

7. Multiply line 6 by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$498.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- MFJ/QSS and covered by employer plan, multiply line 6 by .30 (.35 if 50 or older)
- All others, multiply line 6 by .70 (.80 if 50 or older)

999999999999

999999999999

8. Enter wages and other earned income for TPW, minus TPW line 18 and 19. Do not reduce wages by any loss from self-employment .....

999999999999

999999999999

9. Enter the traditional IRA contributions to be made for 2025 .....

999999999999

999999999999

10. Enter the **smallest** of line 7, 8, or 9. If line 8 is less than line 10, for the higher income spouse line 10 equals their line 8 portion that represents compensation. For the lower income spouse, line 10 is equal to line 8 minus the higher income spouse's line 10 .....

999999999999

999999999999

X XXX

Form 1040

## Federal TPW - Qualified Business Income Deduction Calculation

2025

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Complete lines 1 thru 4a when:

- You are **not** a patron in a specified agricultural or horticultural cooperative; and
- Projected taxable income before deduction of
  - \$197,300 or less for single, head of household, and qualifying surviving spouse filers
  - \$197,300 or less for married filing separately filers
  - \$394,600 or less for married filing jointly filers

1. Projected <b>2025</b> qualified business income .....	1. <u>9999999999999</u>
2. <b>2024</b> qualified business income loss carryforward .....	2. <u>9999999999999</u>
3. <b>Total projected qualified business income.</b> Subtract line 2 from line 1 .....	3. <u>9999999999999</u>
4a. <b>Simplified method.</b> Multiply line 3 by 20% (.20) .....	4a. <u>9999999999999</u>
4b. Enter the Qualified Business Income Component from the Qualified Business Income Deduction (QBID) Worksheet, Line 35 .....	4b. <u>9999999999999</u>
5a. Projected <b>2025</b> qualified real estate investment trust dividends .....	5a. <u>9999999999999</u>
5b. Projected <b>2025</b> qualified publicly traded partnership income .....	5b. <u>9999999999999</u>
6. Qualified REIT and PTP loss carryforward. Enter as a negative number .....	6. <u>9999999999999</u>
7. Total qualified REIT and PTP income. Combine line 5a through 6. If zero or less, enter zero (-0-) .....	7. <u>9999999999999</u>
8. Multiply line 7 by 20% (.20) .....	8. <u>9999999999999</u>
9. <b>Total combined projected qualified business income before taxable income limit.</b> Add Lines 4a, 4b, and 8 .....	9. <u>9999999999999</u>
10. Enter the projected taxable income before qualified taxable business income deduction from the Tax Projection Worksheet, Page 1, line 41 .....	10. <u>9999999999999</u>
11. Add the Tax Projection Worksheet - Tax Using Capital Gains Rates lines 2 (qualified dividends) and 7 (net capital gain) and enter here .....	11. <u>9999999999999</u>
12. Excess of taxable income over net capital gain. Subtract Line 11 from Line 10. If zero or less, enter zero (-0-) .....	12. <u>9999999999999</u>
13. <b>Taxable income limit.</b> Multiply Line 12 by 20% (.20) .....	13. <u>9999999999999</u>
14. Qualified business income deduction. Enter the <b>smaller</b> Line 9 or Line 13 .....	14. <u>9999999999999</u>
15. Enter the projected QPAI deduction identified in writing by cooperative .....	15. <u>9999999999999</u>
16. Projected taxable income before QPAI deduction and after QBI deduction. Subtract line 14 from line 10. If zero or less, enter zero (-0-) .....	16. <u>9999999999999</u>
17. Allowable QPAI deduction from cooperative. Enter the <b>smaller</b> of Line 15 or Line 16 .....	17. <u>9999999999999</u>
18. <b>Total projected Qualified Business Income Deduction.</b> Add Lines 14 and 17. Enter here and on the Tax Projection Worksheet, Page 1, line 42 .....	18. <u>9999999999999</u>

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**General Information**

Description of trade or business ..... XXXXXXXXXXXXXXXXXXXXXXXXX  
 Check if a Specified Service Trade or Business (SSTB) .....

**Qualified Business Income Information**

1. Enter projected qualified business income (QBI) or loss for this trade or business .....
2. Proportionate share of qualified business losses and 2024 carryover .....
3. Projected qualified business income (Line 1 less Line 2) .....
4. Multiply Line 3 by 20% (.20). If line 1 is less than zero, enter -0-. If the projected taxable income before deduction is less than \$197,300 ,(\$197,300 MFS), (\$394,600 MFJ), enter line 4 amount on line 28. ....
5. Projected W-2 wages for this trade or business .....
6. Projected Unadjusted basis immediately after acquisition (UBIA) of this trade or business .....
7. Portion of QBI (Line 3) allocable to qualified payments received from the cooperative .....
8. Check if the projected taxable income before deduction is more than \$247,300 ,(\$247,300 MFS), (\$494,600 MFJ) and Specified Service Trade or Business is marked. **Stop**, deduction for this activity is not allowed. Enter -0- on Line 35. ....

**QBI - Specified Service Business Exclusion Phase-in** Complete Lines 9 through 14 only if Specified Service is marked.

9. Subtract \$197,300 ,(\$197,300 MFS), (\$394,600 MFJ) from projected taxable income before deduction. ....
10. Divide Line 9 by \$50,000 (\$100,000 MFJ) .....
11. Subtract Line 10 from 1.0; This is the applicable percentage for the specified service business. ....
12. Includible QBI (Line 3). (Multiply Line 3 by Line 11) .....
13. Includible W-2 wages (Multiply Line 5 by Line 11) .....
14. Includible Unadjusted basis in qualified property (Multiply Line 6 by Line 11) .....

**Wage / Property Limitation** .....

15. QBI amount on Line 12, if any; otherwise amount from Line 3. ....
16. QBI deduction at 20% (Line 15 multiplied by 20%) .....
17. W-2 Wages from this trade or business (Enter amount from Line 13, if any; otherwise enter Line 5). ....
18. Multiply Line 17 by 50% (.50). This is the Wage Limit component. ....
19. Unadjusted basis (Enter amount from Line 14, if any; otherwise enter Line 6). ....
20. W-2 wages from this trade or business (Line 17) multiplied by 25% (.25). ....
21. Unadjusted basis (Line 19) multiplied by 2.5% (0.025). ....
22. Add Lines 20 and 21. This is the Wage and Property component. ....
23. Enter the greater of Line 18, Wage Limit component or Line 22, Wage and Property component. ....

If line 23 is less than line 16 and projected taxable income is less than \$247,300 ,(\$247,300 MFS), (\$494,600 MFJ). Complete lines 24 to 27.

24. Subtract \$197,300 ,(\$197,300 MFS), (\$394,600 MFJ) from projected taxable income before deduction .....
25. Divide Line 24 by 50,000, or 100,000 (MFJ). If grater than 1, enter 1.0000. ....
26. Subtract Line 23 from Line 16. Enter -0-, if less than zero. ....
27. Multiply Line 26 by Line 25. ....
28. Qualified business income deductible amount reduced for Wage / Property Limit. Subtract line 27 from line 16. ....

If line 7 has an amount, complete Lines 29 to 33.

**Reduction for qualified payments received from cooperatives** (Line 29 to Line 33)

29. QBI allocable to payments received from cooperative. Enter the amount from line 7. ....
30. 9% of QBI from this trade or business allocable to payments received from cooperative. Multiply line 29 by 9% (0.09). ....
31. W-2 wages allocable to payments received from cooperative .....
32. 50% of wages allocable to payments received from cooperative. Multiply line 31 by 50% (.50). ....
33. Lesser of 9% or QBI or 50% of wages allocable to cooperative payments. Enter the smaller of line 30 or line 32. ....
34. QBI deductible amount reduced for cooperative allocation, if any. Subtract line 33 from line 28. ....

**Qualified Business Income Component**

35. Projected qualified business income component for this trade or business .....

35. 999999999999

Enter total of all projected qualified business income components on the TPW Qualified Business Income Deduction Calculation Worksheet, Line 4b

XXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Child Tax Credit/Credit for Other Dependents - Federal Tax Projection Worksheet, Page 2, Line 54**

1. Number of qualifying children with the required social security number: 99 x \$2200. Enter the result.....
  2. Number of qualifying other dependents: 99 x \$500. Enter the result.....
  3. Add lines 1 and 2.....
  4. Enter the amount from Federal Tax Projection Worksheet, Page 1, line 26.....
  5. Enter the total of any foreign income and/or housing exclusion/deduction from Federal Tax Projection Worksheet, Page 1, line 15.....
  6. Add lines 4 and 5.....
  7. Enter \$400,000 if married filing jointly; \$200,000 if single, married filing separately, head of household or qualifying surviving spouse.....
  8. Is the amount on line 6 more than the amount on line 7?  
 No. Leave line 8 blank. Enter -0- on line 9.  
 Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000  
}.....
  9. Multiply the amount on line 8 by 5% (.05). Enter the result.....
  10. Subtract line 9 from line 3. If zero or less, **stop here**; you **cannot** take this credit.....
  11. Enter the amount from Federal Tax Projection Worksheet, Page 2, line 48.....
  12. Add the amounts from Federal Tax Projection Worksheet, Page 2, lines 49, 50, 51, 52 & 53, plus lines 55, 56 and 57.....
  13. Subtract line 12 from line 11.....
  14. **Child tax credit/credit for other dependents.** Enter the smaller of line 10 or line 13 here and on Federal Tax Projection Worksheet, Page 2, line 54
1. 9999999999999  
 2. 9999999999999  
 3. 9999999999999  
 4. 9999999999999  
 5. 9999999999999  
 6. 9999999999999  
 7. 9999999999999  
 8. 9999999999999  
 9. 9999999999999  
 10. 9999999999999  
 11. 9999999999999  
 12. 9999999999999  
 13. 9999999999999  
 14. 9999999999999

**Additional Child Tax Credit - Federal Tax Projection Worksheet, Page 2, Line 80**

1. Enter the amount from line 10 of the Child Tax Credit Worksheet above.....
2. Enter your child tax credit from Federal Tax Projection Worksheet, Page 2, line 54.....
3. Subtract line 2 from 1. If zero, stop; you cannot take this credit.....
4. Multiply the number of qualifying children from line 1 of the Child Tax Credit Worksheet above by \$1,700.....
5. Enter the **smaller** of line 3 or line 4.....
6. Enter your total earned income.....
7. If line 6 is less than \$2,500, leave line 7 blank and enter -0- on line 8. Otherwise, subtract \$2,500 from the amount on line 6.....
8. Multiply the amount on line 7 by 15% (.15) and enter the result.....

If you have three or more qualifying children:

If line 8 is equal to or more than line 5, skip lines 9-14 and enter the amount from line 5 on line 15. Otherwise, go to line 9.

If you have less than three qualifying children:

If line 8 is zero, stop; you cannot take the additional child tax credit.

Otherwise, skip lines 9-14 and enter the smaller of line 5 or 8 on line 15.

9. Enter your projected social security, Medicare, and Additional Medicare taxes from Form W-2, boxes 4 and 6. Also include any Additional Medicare Tax on Medicare wages, and one-half of any Additional Medicare Tax on self-employment income.....
  10. Enter the amount from Federal Tax Projection Worksheet, Page 1, line 18 plus any unreported social security and Medicare tax included on Federal Tax Projection Worksheet, Page 2, line 68.....
  11. Add lines 9 and 10.....
  12. Enter the amount from Federal Tax Projection Worksheet, Page 2, line 79, plus any excess social security w/h included on line 82.....
  13. Subtract line 12 from line 11. If the result is zero or less, enter -0-.....
  14. Enter the **larger** of line 8 or line 13.....
  15. **Additional child tax credit.** Enter the **smaller** of line 5 or line 14 here and on Federal Tax Projection Worksheet, Page 2, line 80.....
1. 9999999999999  
 2. 9999999999999  
 3. 9999999999999  
 4. 9999999999999  
 5. 9999999999999  
 6. 9999999999999  
 7. 9999999999999  
 8. 9999999999999  
 9. 9999999999999  
 10. 9999999999999  
 11. 9999999999999  
 12. 9999999999999  
 13. 9999999999999  
 14. 9999999999999  
 15. 9999999999999

Form 1040

**Tax Projection Worksheet - OBBBA Deductions****2025**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**2025 Itemized Deductions State/Local Taxes Phaseout Worksheet**

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions .....
  2. Subtract \$500,000 (\$250,000 if MFS) from line 1. ....
  3. Multiple line 2 by 30% .....
  4. Subtract line 3 from \$40,000 (\$20,000 if MFS). Enter the greater of the result or \$10,000 (\$5,000 if MFS) .....
  5. Total State/Local Taxes from TPW, line 31 .....
  6. Enter the lesser of line 4 or line 5 here and on TPW, line 32. ....
- 
1. 999999999999
  2. 999999999999
  3. 999999999999
  4. 999999999999
  5. 999999999999
  6. 999999999999

**2025 Deductions for working Americans and seniors**

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions .....
  2. Subtract \$150,000 (\$300,000 if MFJ) from line 1. Round down to the nearest \$1,000 .....
  3. Multiple line 2 by 10% .....
  4. Enter amount of qualified tips .....
  5. If line 4 is greater than line 3, subtract line 3 from line 4. Otherwise, enter 0.  
This is the deduction for qualified tips. ....
  6. Enter amount of qualified overtime .....
  7. If line 6 is greater than line 3, subtract line 3 from line 6. Otherwise, enter 0.  
This is the deduction for qualified overtime. ....
  8. Subtract \$100,000 (\$200,000 if MFJ) from line 1. Round up to the nearest \$1,000 .....
  9. Multiple line 8 by 20% .....
  10. Enter the amount of qualified car loan interest .....
  11. If line 10 is greater than line 9, subtract line 9 from line 10. Otherwise, enter 0.  
This is the deduction for qualified car loan interest .....
  12. Subtract \$75,000 (\$150,000 if MFJ) from line 1. ....
  13. Multiple line 12 by 6% .....
  14. If taxpayer or spouse are 65 or older enter \$6,000. If both are over 65 enter \$12,000. ....
  15. Subtract line 13 amount from line 14 for each qualified taxpayer.  
This is the deduction for seniors .....
  16. **Deduction for working Americans and seniors.** Add lines 5, 7, 11, and 15. Enter the result on TPW, line 40b. ....
- 
1. 999999999999
  2. 999999999999
  3. 999999999999
  4. 999999999999
  5. 999999999999
  6. 999999999999
  7. 999999999999
  8. 999999999999
  9. 999999999999
  10. 999999999999
  11. 999999999999
  12. 999999999999
  13. 999999999999
  14. 999999999999
  15. 999999999999
  16. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet) .....
  2. Enter your qualified dividends .....
  3. Enter net capital gain and qualified dividends elected to be included in investment income .....
  4. Enter the total amount of net capital gain from disposition of investment property .....
  5. Subtract line 4 from line 3. If zero or less, enter -0- .....
  6. Subtract line 5 from line 2. If zero or less, enter -0- .....
  7. Enter net capital gain. (Excess of net long term capital gains over net short term capital losses) .....
  8. Enter the smaller of line 3 or line 4 .....
  9. Subtract line 8 from line 7. If zero or less, enter -0- .....
  10. Add lines 6 and 9 .....
  11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain .....
  12. Enter the smaller of line 9 or line 11 .....
  13. Subtract line 12 from line 10 .....
  14. Subtract line 13 from line 1. If zero or less, enter -0- .....
  15. Enter: \$48,350 if single or married filing separately; \$96,700 if married filing jointly or qualifying surviving spouse; \$64,750 if head of household. XXXXXXXXXXXXXXXX .....
  16. Enter the smaller of line 1 or 15 .....
  17. Enter the smaller of line 14 or line 16 .....
  18. Subtract line 10 from line 1. If zero or less, enter -0- .....
  19. Enter the smaller of line 1 or \$197,300 (\$394,600 if MFJ or QSS) XXXXXXXXXXXXXXXX .....
  20. Enter the smaller of line 14 or line 19 .....
  21. Enter the larger of line 18 or line 20 .....
  22. Subtract line 17 from line 16. This amount is taxed at 0% .....
- If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.
23. Enter the smaller of line 1 or line 13 .....
  24. Enter the amount from line 22 (if line 22 is blank, enter -0-) .....
  25. Subtract line 24 from line 23. If zero or less, enter -0- .....
  26. Enter \$533,400 if Single; \$300,000 if Married filing separately; \$600,050 if Married filing jointly or Qualifying surviving spouse; \$566,700 if Head of household XXXXXXXXXXXXXXXX .....
  27. Enter the smaller of line 1 or line 26 .....
  28. Add lines 21 and 22 .....
  29. Subtract line 28 from line 27. If zero or less, enter -0- .....
  30. Enter the smaller of line 25 or line 29 .....
  31. Multiply line 30 by 15% .....
  32. Add lines 24 and 30 .....
- If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.
33. Subtract line 32 from line 23 .....
  34. Multiply line 33 by 20% (.20) .....
- If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41.
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain .....
  36. Add lines 10 and 21 .....
  37. Enter the amount from line 1 above .....
  38. Subtract line 37 from line 36. If zero or less, enter -0- .....
  39. Subtract line 38 from line 35. If zero or less, enter -0- .....
  40. Multiply line 39 by 25% (.25). .....
- If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.
41. Add lines 21, 22, 30, 33 and 39 .....
  42. Subtract line 41 from line 1 .....
  43. Multiply line 42 by 28% (.28) .....
  44. Figure the tax on the amount on line 21 XXXXXXXXXXXXXXXX .....
  45. Add lines 31, 34, 40, 43, and 44 .....
  46. Figure the tax on the amount on line 1 XXXXXXXXXXXXXXXX .....
  47. Tax on all taxable income (including capital gains and qualified dividends).
- Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45 .....

	Regular	AMT
1.	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	999999999999	999999999999
3.	999999999999	999999999999
4.	999999999999	999999999999
5.	999999999999	999999999999
6.	999999999999	999999999999
7.	999999999999	999999999999
8.	999999999999	999999999999
9.	999999999999	999999999999
10.	999999999999	999999999999
11.	999999999999	999999999999
12.	999999999999	999999999999
13.	999999999999	999999999999
14.	999999999999	
15.	999999999999	
16.	999999999999	
17.	999999999999	
18.	999999999999	
19.	999999999999	
20.	999999999999	
21.	999999999999	
22.	999999999999	
23.	999999999999	
24.	999999999999	
25.	999999999999	
26.	999999999999	
27.	999999999999	
28.	999999999999	
29.	999999999999	
30.	999999999999	
31.	999999999999	
32.	999999999999	
33.	999999999999	
34.	999999999999	
35.	999999999999	
36.	999999999999	
37.	999999999999	
38.	999999999999	
39.	999999999999	
40.	999999999999	
41.	999999999999	
42.	999999999999	
43.	999999999999	
44.	999999999999	
45.	999999999999	
46.	999999999999	
47.	999999999999	

Form 1040

**Tax Projection Worksheet - Foreign Earned Income Tax Worksheets****2025**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Foreign Earned Income Tax Worksheet - Tax Projection Worksheet 2 Line 45**

1. Enter the taxable income from the Tax Projection Worksheet 2 ..... 1. 999999999999
- 2a. Enter the Form 2555 exclusion included in the projected other income and  
Form 2555 housing included in the projected other adjustments ..... 2a. 999999999999
- b. Enter the total amount of any itemized deductions or exclusions you could not  
claim because they are related to excluded income ..... 2b. 999999999999
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Combine lines 1 and 2c. If zero or less, enter -0- ..... 3. 999999999999
4. Tax on the amount on line 3. Use either the Tax Computation Worksheet, Tax Projection Worksheet - Tax Using  
Capital Gains Rates, or the Tax Projection 8615 Worksheet\* whichever applies. ..... 4. 999999999999
5. Tax on the amount on line 2c. Use the Tax Computation Worksheet. ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount  
on the Tax Projection Worksheet 2, line 45 ..... 6. 999999999999

\*Enter the amount from line 3 above on line 1 of the Tax Projection Worksheet - Tax Using Capital Gains Rates. Complete the rest of the worksheet, including any modifications for capital gain excess. Then, complete lines 5 and 6 above.

**AMT Foreign Earned Income Tax Worksheet - Tax Projection Worksheet Alternative Minimum Tax Line 7**

1. Enter the amount from the Tax Projection Worksheet - Alternative Minimum Tax, line 6 ..... 1. 999999999999
- 2a. Enter the Form 2555 exclusion included in the projected other income and  
Form 2555 housing included in the projected other adjustments ..... 2a. 999999999999
- b. Enter the total amount of any itemized deductions or exclusions you could not  
claim because they are related to excluded income ..... 2b. 999999999999
- c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... 2c. 999999999999
3. Combine lines 1 and 2c. If zero or less, enter -0- ..... 3. 999999999999
4. Tax on the amount on line 3
  - If you reported capital gain distributions or you reported qualified dividends; or had a projected net capital gain (as refigured for AMT, if necessary), enter the amount from line 3 of this worksheet on the Tax Projection Worksheet - AMT, line 12.  
Then, complete the rest of the Tax Projection Worksheet - AMT, and enter the amount from line 40.
  - All others: If line 3 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.
5. Tax on amount on line 2c. If line 2c is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 2c by 26%. Otherwise, multiply line 2c by 28% (.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result. ..... 5. 999999999999
6. Subtract line 5 from line 4. Enter the result here and on the Tax Projection Worksheet - Alternative  
Minimum Tax, line 7. If zero or less, enter -0- ..... 6. 999999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

1. Enter the taxable income from the TPW Foreign Earned Income Tax WS .....
2. Enter the qualified dividends .....
3. Enter the qualified dividends and net capital gain from investment income .....
4. Enter net capital gain elected as investment income .....
5. Subtract line 4 from line 3. If zero or less, enter -0- .....
6. Subtract line 5 from line 2. If zero or less, enter -0- .....
7. Enter your net capital gain. Net capital gain is the excess of net long-term capital gain over net short-term capital losses .....
8. Enter the **smaller** of line 3 or line 4 .....
9. Subtract line 8 from line 7. If zero or less, enter -0- .....
10. Add lines 6 and 9 .....
11. Enter the projected taxable income from the applicable tax projection worksheet .....
12. **Capital Gain Excess.** Subtract line 11 from line 10. If the result is **less** than zero, **stop here**, there is no capital gain excess .....

**Line 9 Modification:**

13. Enter the amount from line 9 (which is before modification) .....
14. Enter the Capital Gain Excess calculated on Line 12 .....
15. **Modified Line 9** reported on the Tax Projection Worksheet - Tax Using Capital Gains Rates.  
Subtract line 14 from line 13 but not less than -0- .....

**Line 6 Modification:**

16. Enter the amount from line 6 (which is before modification) .....
17. Subtract line 13 from line 12, but not less than -0- .....
18. **Modified Line 6** reported on the Tax Projection Worksheet - Tax Using Capital Gains Rates. Subtract line 17 from line 16, but not less than -0- .....

**Line 11 Modification:**

19. Enter the projected Unrecaptured Sec. 1250 Gain amount .....
20. Enter the projected 28% rate gain .....
21. Enter the projected net short-term capital loss .....
22. Enter the long-term capital loss carryover to 2025 .....
23. Enter the Capital Gain Excess calculated on Line 12 as a negative .....
24. Combine Lines 20 through 23. Enter a loss as a positive. Enter a zero or a gain as a zero .....
25. Modified projected unrecaptured Sec. 1250 gain. Subtract line 24 from line 19 .....
26. Enter the projected 28% rate gain .....
27. Enter the Capital Gain Excess calculated on Line 12 .....
28. Modified projected 28% capital rate gain. Subtract line 27 from line 26. If zero or less, enter -0- .....
29. **Modified Line 11** reported on the Tax Projection Worksheet - Tax Using Capital Gains Rates. Combine line 25 and line 28 .....

	Regular	AMT
1	9999999999999	9999999999999
2	9999999999999	9999999999999
3	9999999999999	9999999999999
4	9999999999999	9999999999999
5	9999999999999	9999999999999
6	9999999999999	9999999999999
7	9999999999999	9999999999999
8	9999999999999	9999999999999
9	9999999999999	9999999999999
10	9999999999999	9999999999999
11	9999999999999	9999999999999
12	9999999999999	9999999999999
13	9999999999999	9999999999999
14	9999999999999	9999999999999
15	9999999999999	9999999999999
16	9999999999999	9999999999999
17	9999999999999	9999999999999
18	9999999999999	9999999999999
19	9999999999999	9999999999999
20	9999999999999	9999999999999
21	9999999999999	9999999999999
22	9999999999999	9999999999999
23	9999999999999	9999999999999
24	9999999999999	9999999999999
25	9999999999999	9999999999999
26	9999999999999	9999999999999
27	9999999999999	9999999999999
28	9999999999999	9999999999999
29	9999999999999	9999999999999

**Hidden not calc'd should be removed in future.**

Form 1040	Tax Projection Worksheet - Form 8615 (Kiddie Tax)	2019																																																						
Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Taxpayer Identification Number XXXXXXXXXXXX																																																						
<b>2019 Projected Form 8615 Tax for Certain Children Who Have Unearned Income</b>																																																								
1 Enter the 2025 unearned income ..... 2 If the TPW did not itemize deductions, enter \$2600. Otherwise enter larger of \$2600 or \$1,350 plus the portion of itemized deductions directly connected with the production of the unearned income on line 1 ..... 3 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form ..... 4 Enter your taxable income from TPW line 43 or line 3 of the TPW Foreign Earned Income Tax WS (if completed) ..... 5 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form ..... 6 Subtract line 5 from line 4 ..... 7 Enter the tax on the amount on line 4. If the TPW Tax Using Capital Gains Rates is used to project the 2025 tax, check here. Include this amount on the TPW line 45, or line 4 of the TPW Foreign Earned Income Tax WS (if completed)		1 999999999999 2 999999999999 3 999999999999 4 999999999999 5 999999999999  6 999999999999  7 999999999999																																																						
<b>TPW Form 8615 Line 7 Worksheet</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">(A) TPW Form 8615</th> <th style="width: 40%;">(B) TPW Capital Gain WS</th> </tr> </thead> <tbody> <tr><td>1. 999999999999</td><td>999999999999</td></tr> <tr><td>2. 999999999999</td><td>999999999999</td></tr> <tr><td>3. 999999999999</td><td>999999999999</td></tr> <tr><td>4. 999999999999</td><td>999999999999</td></tr> <tr><td>5. 999999999999</td><td>999999999999</td></tr> <tr><td>6. 999999999999</td><td>999999999999</td></tr> <tr><td>7. 999999999999</td><td>999999999999</td></tr> <tr><td>8. 999999999999</td><td>999999999999</td></tr> <tr><td>9. 999999999999</td><td>999999999999</td></tr> <tr><td>10. 999999999999</td><td>999999999999</td></tr> <tr><td>11. 999999999999</td><td>999999999999</td></tr> <tr><td>12. 999999999999</td><td>999999999999</td></tr> <tr><td>13. 999999999999</td><td>999999999999</td></tr> <tr><td>14. 999999999999</td><td>999999999999</td></tr> <tr><td>15. 999999999999</td><td>999999999999</td></tr> <tr><td>16. 999999999999</td><td>999999999999</td></tr> <tr><td>17. 999999999999</td><td>999999999999</td></tr> <tr><td>18. 999999999999</td><td>999999999999</td></tr> <tr><td>19. 999999999999</td><td>999999999999</td></tr> <tr><td>20. 999999999999</td><td>999999999999</td></tr> <tr><td>21. 999999999999</td><td>999999999999</td></tr> <tr><td>22. 999999999999</td><td>999999999999</td></tr> <tr><td>23. 999999999999</td><td>999999999999</td></tr> <tr><td>24. 999999999999</td><td>999999999999</td></tr> <tr><td>25. 999999999999</td><td>999999999999</td></tr> <tr><td>26. 999999999999</td><td>999999999999</td></tr> </tbody> </table>			(A) TPW Form 8615	(B) TPW Capital Gain WS	1. 999999999999	999999999999	2. 999999999999	999999999999	3. 999999999999	999999999999	4. 999999999999	999999999999	5. 999999999999	999999999999	6. 999999999999	999999999999	7. 999999999999	999999999999	8. 999999999999	999999999999	9. 999999999999	999999999999	10. 999999999999	999999999999	11. 999999999999	999999999999	12. 999999999999	999999999999	13. 999999999999	999999999999	14. 999999999999	999999999999	15. 999999999999	999999999999	16. 999999999999	999999999999	17. 999999999999	999999999999	18. 999999999999	999999999999	19. 999999999999	999999999999	20. 999999999999	999999999999	21. 999999999999	999999999999	22. 999999999999	999999999999	23. 999999999999	999999999999	24. 999999999999	999999999999	25. 999999999999	999999999999	26. 999999999999	999999999999
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<b>TPW Tax Using Capital Gains Rates Worksheet Modifications</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Column A</th> <th style="width: 40%;">Column B</th> </tr> </thead> <tbody> <tr><td>1. 999999999999</td><td>999999999999</td></tr> <tr><td>2. 999999999999</td><td>999999999999</td></tr> <tr><td>3. 999999999999</td><td>999999999999</td></tr> <tr><td>4. 999999999999</td><td>999999999999</td></tr> <tr><td>5. 999999999999</td><td>999999999999</td></tr> </tbody> </table>			Column A	Column B	1. 999999999999	999999999999	2. 999999999999	999999999999	3. 999999999999	999999999999	4. 999999999999	999999999999	5. 999999999999	999999999999																																										
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1 Enter the amount from Form 8615 line 6 ..... 2 Enter the following estate capital gains bracket amount Column A \$2,650/Column B \$12,950 ..... 3 Add lines 1 and 2 ..... 4 Enter the amount listed for filing status. Column A: Enter \$48,350 if single or mfs; \$64,750 if HOH Column B: Enter \$533,400 Sgl; \$300,000 MFS; HOH \$566,700 ..... 5 Enter the smaller of line 3 or 4. Enter Col A on In 15, Col B on In 24 of TPW Tax Using Cap Gn Rates WS																																																								

**TPW Tax Using Capital Gains Rates Worksheet Line 18b Modifications**

- |   |                 |
|---|-----------------|
| 1. Enter the amount from Line 1 of the TPW Tax Using Capital Gains Rates Worksheet                                  | 1. 999999999999 |
| 2. Enter \$197,300  | 2. 999999999999 |
| 3. Enter the sum of \$9,300 and TPW Form 8615 (Kiddie Tax) Worksheet line 6 (TPW Form 8615 Wrk line 6 999999999999) | 3. 999999999999 |
| 4. Enter the smallest of lines 1 through 3 here and on the TPW Tax Using Capital Gains Rates Worksheet Line 18b     | 4. 999999999999 |

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

- 1 Enter the amount from the TPW page 1 line 43 (Taxable income), if more than zero. If TPW page 1 line 43 (Taxable income), is zero, subtract TPW page 1 line 42 (Qualified business income deduction) from TPW line 41 and enter the result here. (If less than zero, enter as a negative amount) .....
- 2a If TPW page 1 Itemized deductions taken, enter the taxes from TPW page 1 lines 32 and 33; otherwise, enter the amount from TPW page 1 line 40 Deduction taken .....
- b Refund of taxes. Enter any tax refund from line 4 of the Tax Projection Worksheet .....
- e Net operating loss deduction .....
- f Alternative tax net operating loss deduction .....
- k Disposition of property (differences between AMT and regular tax gain or loss) .....
- 3 Other adjustments and preferences. (Current year 6251 lines 2c-2d, 2g-2j, 2l-3) .....
- 4 **Alternative Minimum Taxable Income.** Combine lines 1 through 3. See Form 6251 line 4 instructions if married filing separately and line 4 is more than \$900,350 .....
- 5 **Exemption Amount.** .....
- 6 Subtract line 5 from line 4 If zero or less, enter -0- here and on lines 9 and 11 and stop here .....
- 7 If there is net capital gain, go to line 12. Otherwise, if line 6 is less than or equal to \$239,100 (\$119,550 MFS) multiply line 6 by 26%. Otherwise, multiply line 6 by 28% and subtract \$4,782 (\$2,391 MFS) ..... XXXXXXXXXXXX
- 8 Alternative minimum tax foreign tax credit .....
- 9 Tentative minimum tax. Subtract line 8 from line 7 .....
- 10 Enter Tax Projection Worksheet Line 45 tax plus any advance premium repayment on line 46 less line 49 foreign tax credit .....
- 11 **Alternative minimum tax.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on TPW line 47 .....

1	999999999999
2a	999999999999
2b	999999999999
2e	999999999999
2f	999999999999
2k	999999999999
3	999999999999
4	999999999999
5	999999999999
6	999999999999
7	999999999999
8	999999999999
9	999999999999
10	999999999999
11	999999999999

**Computation Using Maximum Capital Gains Rates**

- 12 Enter the amount from line 6. If Form 2555, use TPW - Foreign Earned Income Tax Wrk, line 3 .....
- 13 Enter the amount from line 13 of the TPW - Tax using Capital Gains Rates WS AMT column .....
- 14 Unrecaptured Section 1250 gain as refigured for AMT .....
- 15 If there are no projected 28% cap gain/losses or unrecaptured 1250 gains enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the TPW Tax Using Capital Gains Rates line 10 .....
- 16 Enter the smaller of line 12 or line 15 .....
- 17 Subtract line 16 from line 12 .....
- 18 If line 17 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 17 by 26%. Otherwise multiply line 17 by 28% and subtract \$4,782 (\$2,391 if married filing separately) from the result .....
- 19 Enter \$96,700 if married filing jointly or qualifying surviving spouse; \$48,350 if single or married filing separately, or \$64,750 if head of household .....
- 20 Enter the amount from line 14 of the TPW - Tax Using Capital Gains Rates WS .....
- 21 Subtract line 20 from line 19. If zero or less, enter -0- .....
- 22 Enter the **smaller** of line 12 or line 13 .....
- 23 Enter the **smaller** of line 21 or line 22. This amount is taxed at 0% .....
- 24 Subtract line 23 from line 22 .....
- 29 Enter the amount from the TPW AMT Line 29 Worksheet .....
- 30 Enter the **smaller** of line 24 or line 29 .....
- 31 Multiply line 30 by 15% (.15) .....
- 32 Add lines 23 and 30 .....
- If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.
- 33 Subtract line 32 from line 22 .....
- 34 Multiply line 33 by 20% (.20) .....
- If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.
- 35 Add lines 17, 32, and 33 .....
- 36 Subtract line 35 from line 12 .....
- 37 Multiply line 36 by 25% (.25) .....
- 38 Add lines 18, 31, 34, and 37 .....
- 39 If line 12 is \$239,100 or less (\$119,550 or less if MFS), multiply line 12 by 26%. Otherwise, multiply line 12 by 28% and subtract \$4,782 (\$2,391 if married filing separately) from the result .....
- 40 Enter the smaller of line 38 or line 39 here and on line 7 above .....

12	999999999999
13	999999999999
14	999999999999
15	999999999999
16	999999999999
17	999999999999
18	999999999999
19	999999999999
20	999999999999
21	999999999999
22	999999999999
23	999999999999
24	999999999999
29	999999999999
30	999999999999
31	999999999999
32	999999999999
33	999999999999
34	999999999999
35	999999999999
36	999999999999
37	999999999999
38	999999999999
39	999999999999
40	999999999999

Form **1040****Tax Projection Worksheet - AMT Line 29 Worksheet****2025**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

25. Enter:

- \$533,400 if single  
\$300,000 if married filing separately  
\$600,050 if married filing jointly or qualifying surviving spouse  
\$566,700 if head of household

**25. 999999999999**

26. Enter the amount from the Tax Projection - Alternative Minimum tax line 21 .....

**26. 999999999999**

27. Enter the amount from line 21 of the Tax Projection Worksheet - Tax Using Capital Gains Rates

(as projected for the regular tax). If you did not complete the Tax Projection Worksheet - Tax Using Capital Gains Rates worksheet for the regular tax, enter the projected taxable income from the Tax Projection Worksheet; but do not enter less than -0-. If you did not complete Tax Projection Worksheet - Tax Using Capital Gains Rates worksheet for the regular tax and the Tax Projection Worksheet - Foreign Earned Income Tax worksheet is being completed, enter the amount from line 3 of that worksheet (as figured for regular tax) .....

**27. 999999999999**

28. Add line 26 and line 27 .....

**28. 999999999999**

29. Subtract line 28 from line 25 and enter the result here and on the Tax Projection Worksheet - Alternative

Minimum Tax line 29, but do not enter less than -0- .....

**29. 999999999999**

Form 1040

## Tax Projection Worksheet - Alternative Minimum Tax Exemption

2025

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

1. Enter \$88,100 if single or head of household; \$137,000 if married filing jointly or qualifying surviving spouse; \$68,500 if married filing separately ..... 1. 999999999999
2. Enter your projected alternative minimum taxable income (AMTI) from the Tax Projection Worksheet - Alternative Minimum Tax line 4 ..... 2. 999999999999
3. Enter \$626,350 if single or head of household; \$1,252,700 if married filing jointly or qualifying widow(er); \$626,350 if married filing separately ..... 3. 999999999999  
4. 999999999999
4. Subtract line 3 from line 2. If zero or less, enter -0- ..... 5. 999999999999
5. Multiply line 4 by 25% (.25) ..... 6. 999999999999
6. Subtract line 5 from line 1. If zero or less, enter -0-. Enter this amount on the Tax Projection Worksheet - Alternative Minimum Tax line 5 ..... ► 6. 999999999999

Form 1040

**Federal Tax Projection - Add'l Medicare, Net Investment Income Tax****2025**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Additional Medicare Tax (Form 8959)**

- |   |                        |
|---|------------------------|
| 1. Taxpayer medicare wages and tips from Form W-2, box 5 .....  | 1. <u>999999999999</u> |
| 2. Spouse medicare wages and tips from Form W-2, box 5 .....  | 2. <u>999999999999</u> |
| 3. Taxpayer self-employment income from Schedule SE, Part I, line 6 .....   | 3. <u>999999999999</u> |
| 4. Spouse self-employment income from Schedule SE, Part I, line 6 .....   | 4. <u>999999999999</u> |
| 5. Total earned income .....  | 5. <u>999999999999</u> |
| 6. Enter \$200,000 (\$250,000 if married filing jointly, \$125,000 if married filing separately) .....                                  | 6. <u>999999999999</u> |
| 7. Earned income subject to the Additional Medicare Tax. Subtract line 6 from line 5. If zero or less, enter -0- .....                  | 7. <u>999999999999</u> |
| 8. Additional Medicare Tax on Earned Income. Multiply line 7 by 0.9% (0.009) and enter on the<br>Tax Projection Worksheet line 73 ..... | 8. <u>999999999999</u> |

Additional Medicare Tax Withholding (From Form(s) W-2). Enter on the Tax Projection Worksheet, line 77, income tax withheld 999999999999**Tax on Net Investment Income (Form 8960)**

- |   |  |
|---|--|
| 1. Taxable interest .....   | 1. <u>999999999999</u>                       |
| 2. Ordinary dividends .....   | 2. <u>999999999999</u>                       |
| 3. Annuities .....  | 3. <u>999999999999</u>                       |
| 4. Rental real estate, royalties, partnerships, S Corps, trusts, trades or businesses .....   | 4. <u>999999999999</u>                       |
| 5. Net gains on disposition of property (other than property held in an active trade or business) .....   | 5. <u>999999999999</u>                       |
| 6. Reserved .....   | 6. <u>                                  </u> |
| 7. Other modifications to investment income .....   | 7. <u>999999999999</u>                       |
| 8. Total investment income. Combine lines 1 through 7 .....   | 8. <u>999999999999</u>                       |
| <br>  | <br>   |
| 9. Adjusted gross income .....  | 9. <u>999999999999</u>                       |
| 10. Foreign earned income exclusion .....   | 10. <u>999999999999</u>                      |
| 11. Deductions allocable to excluded income .....   | 11. <u>999999999999</u>                      |
| 12. Subtract line 11 from line 10 .....   | 12. <u>999999999999</u>                      |
| 13. Modified adjusted gross income. Add lines 9 and 12 .....  | 13. <u>999999999999</u>                      |
| 14. Enter \$200,000 if single or head of household; \$250,000 if married filing jointly<br>or qualifying surviving spouse; \$125,000 if married filing separately ..... | 14. <u>999999999999</u>                      |
| 15. Subtract line 14 from line 13. If zero or less, enter -0- .....   | 15. <u>999999999999</u>                      |
| 16. Enter the smaller of line 8 or line 15. If zero or less, enter -0- .....  | 16. <u>999999999999</u>                      |
| 17. Net Investment Income Tax. Multiply line 16 by 3.8% (.038) and enter on the<br>Tax Projection Worksheet line 74 .....   | 17. <u>999999999999</u>                      |

Form 1040

## Federal Tax Projection - Projected Versus Actual Comparison Report

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

		2024 Projected	2024 Actual	Differences
	<b>Filing Status / Dependents</b>	XXXX / 9999	XXXX / 9999	
	1. Salaries and wages .....	999999999999	999999999999	999999999999
	2. Interest income .....	999999999999	999999999999	999999999999
	3. Dividend income .....	999999999999	999999999999	999999999999
	4. Taxable state/local refunds .....	999999999999	999999999999	999999999999
	5. Alimony received .....	999999999999	999999999999	999999999999
I	6. Business income or loss .....	999999999999	999999999999	999999999999
n	7. Capital gain or loss .....	999999999999	999999999999	999999999999
c	8. Other gains or losses .....	999999999999	999999999999	999999999999
o	9. Taxable IRA distributions .....	999999999999	999999999999	999999999999
m	10. Taxable pensions and annuities .....	999999999999	999999999999	999999999999
e	11. Schedule E gains or losses .....	999999999999	999999999999	999999999999
	12. Farm income or loss .....	999999999999	999999999999	999999999999
	13. Unemployment compensation .....	999999999999	999999999999	999999999999
	14. Taxable social security .....	999999999999	999999999999	999999999999
	15. Other income .....	999999999999	999999999999	999999999999
	<b>16. Total income .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
A	17. Deductible part of self-employment tax .....	999999999999	999999999999	999999999999
d	18. SEP, SIMPLE, or qualified plans .....	999999999999	999999999999	999999999999
j	19. Self-employed health insurance .....	999999999999	999999999999	999999999999
u	20. Alimony paid .....	999999999999	999999999999	999999999999
s	21. IRA deductions .....	999999999999	999999999999	999999999999
	22. Student loan interest deduction .....	999999999999	999999999999	999999999999
	23. Other adjustments .....	999999999999	999999999999	999999999999
	<b>24. Adjusted gross income .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
D	25. Medical .....	999999999999	999999999999	999999999999
e	26. Taxes .....	999999999999	999999999999	999999999999
d	27. Interest .....	999999999999	999999999999	999999999999
u	28. Contributions .....	999999999999	999999999999	999999999999
c	29. Casualty losses .....	999999999999	999999999999	999999999999
t	30. Miscellaneous expenses .....	999999999999	999999999999	999999999999
i	<b>31. Total itemized deductions .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
o	32. Standard deduction .....	999999999999	999999999999	999999999999
n	33. Itemized or standard deduction taken .....	999999999999	999999999999	999999999999
s	34. Taxable income before Qual Bus Inc Ded (QBID) .....	999999999999	999999999999	999999999999
	35. Qualified Bus Income Deduction .....	999999999999	999999999999	999999999999
	<b>36. Taxable income .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
T	37. Tax on taxable income .....	999999999999	999999999999	999999999999
a	38. Taxes from Forms 4972, 8814, and additional taxes .....	999999999999	999999999999	999999999999
x	39. Alternative minimum tax .....	999999999999	999999999999	999999999999
C	40. Foreign tax credit .....	999999999999	999999999999	999999999999
o	41. Child care credit .....	999999999999	999999999999	999999999999
m	42. Other credits, including GBCs .....	999999999999	999999999999	999999999999
m	<b>43. Total credits .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
p	44. Net tax liability .....	999999999999	999999999999	999999999999
u	45. Self-employment taxes .....	999999999999	999999999999	999999999999
t	46. Other taxes .....	999999999999	999999999999	999999999999
a	<b>47. Total tax .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
t	48. Income tax withheld .....	999999999999	999999999999	999999999999
i	49. Estimated tax payments and prior year overpayment .....	999999999999	999999999999	999999999999
o	50. Earned income credit .....	999999999999	999999999999	999999999999
n	51. Additional child tax credit .....	999999999999	999999999999	999999999999
	52. Other payments .....	999999999999	999999999999	999999999999
	<b>53. Total payments .....</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
	54. Net tax due/-refund .....	999999999999	999999999999	999999999999
	<b>55. Marginal tax rate .....</b>	<b>9999 %</b>	<b>9999 %</b>	

Name(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

Taxpayers that fail to withdraw the required minimum distribution (RMD) by the due date are subjected to a 25% penalty tax. For IRA accounts, your RMD is reported to the IRS via Form 5498, which you should receive by May 31, 2025. Provide copies of all Forms 5498 and/or year-end statements received to assist in determining an accurate RMD obligation. **IMPORTANT!** Review the RMD Worksheets for accuracy (i.e. all accounts are listed with correct December 31, 2024 balances). If the information is incomplete or inaccurate the RMD contained on this summary cannot be relied upon and must be adjusted.

## Traditional IRAs, Inherited Roth IRAs, and Section 403(b) Plans

T/S	Trustee	Value on 12/31/24	RMD Per Account	Aggregate		
				Type	#	RMD Combined
1. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
2. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
3. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
4. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
5. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
6. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
7. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
8. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
9. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
10. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
11. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
12. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999
13. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXX	99	999999999999

## Defined Contribution Plans

T/S	Trustee	Value on 12/31/24	RMD Per Account
1. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
2. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
3. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
4. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
5. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
6. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
7. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
8. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
9. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
10. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999

**Traditional IRA's, Inherited Roth IRA's, and Section 403(b) Plans:** RMD from these types of accounts must be calculated on a per account basis, but may be aggregated (combined) & withdrawn from one account or a portion may be withdrawn from multiple accounts. This summary displays different allowed groupings based on the account type & original owner, listing the total aggregated RMD that can be distributed from any combination of accounts within the group on the far right. For example, withdrawing from the lowest performing accounts first may be the best strategy.

**Defined Contribution Plans:** Cannot be aggregated; RMD must be withdrawn from each account.

Total required minimum distributions (sum of all RMD Per Account columns)

Taxpayer: 999999999999

Spouse: 999999999999

Name

XXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Trustee XXXXXXXXXXXXXXXXXXXXXXXXX

Account # XXXXXXXXXXXXXXXXX

Type XXXXXXXXXX

Taxpayers that fail to withdraw the required minimum distribution (RMD) by the due date are subjected to a 25% penalty tax. For IRA accounts, your RMD is reported to the IRS via Form 5498, which you should receive by May 31, 2025. **IMPORTANT!** Provide copies of all Forms 5498 and/or year-end statements received and review all lines on this worksheet for accuracy. If any information is incomplete or inaccurate, the RMD calculated below cannot be relied upon and must be adjusted.

**Worksheet for Owners**

1. Balance of account on 12/31/2024 .....
  2. Account holder's age as of birthday in 2025 .....
  3. Is account holder's spouse the sole beneficiary of the account?
 

No. Skip lines 4 and 5; go to line 6

Yes. Go to line 4
  4. Account holder's spouse's age as of birthday in 2025 .....
  5. Subtract line 4 from line 2 .....
  6. Is line 5 greater than ten?
 

No. Use Table III from Publication 590-B, Appendix B to enter distribution period for age on line 2

Yes. Use Table II from Publication 590-B, Appendix B to enter life expectancy at intersection of ages on lines 2 and 4
  7. **Projected 2025 required minimum distribution.** Divide line 1 by line 6 .....
- |          |              |
|----------|--------------|
| 1. _____ | 999999999999 |
| 2. _____ | 999          |
| 4. _____ | 999          |
| 5. _____ | 999          |
| 6. _____ | 9999         |
| 7. _____ | 999999999999 |

**Worksheet for Beneficiaries**

1. Balance of account on 12/31/2024 .....
  2. Deceased owner's date of birth .....
  3. Deceased owner's required beginning date (RBD).
 

a. Date of birth is on or before 12/31/50. Deceased owner turned/would have turned 72 inXXXX. Enter 4/1/XXXX

b. Date of birth is on or after 1/1/1951. Deceased owner turned/would have turned 73 inXXXX. Enter 4/1/XXXX
  4. Is the designated beneficiary an eligible designated beneficiary?
 

Yes.

No. } Go to line 5
  5. Deceased owner's date of death .....
  6. Answer one of the following questions:
 

{  Roth IRA accounts: Is this a non-Roth IRA account? (always "No")

Non-Roth IRA accounts: Is line 5 on or after line 3?
  7. Is Tax Projection Worksheet year (2025) equal to year from line 5?
 

Yes. Do not complete the rest of this worksheet; complete the Worksheet for Owners to calculate RMD for 2025

No. If line 4 above is "No", skip lines 8 through 9; go to line 10. Otherwise, go to line 8
  8. Eligible designated beneficiary's age as of birthday in 2025 .....
  9. Use Table I from Publication 590-B, Appendix B to enter single life expectancy for age on line 8. If line 6 above is "No", skip lines 10 through 19; enter line 9 on line 20. Otherwise, go to line 10 .....
  10. Deceased owner's age as of birthday in line 5 year. If line 4 above is "Yes", skip lines 11 through 12; go to line 13. Otherwise, go to line 11 .....
  11. Add 1 year to line 5 year and enter here .....
  12. Designated beneficiary's age as of birthday in line 11 year .....
  13. If line 6 above is "No", enter line 12 here and skip line 14; go to line 15. Otherwise, leave blank and go to line 14 .....
  14. If line 12 is greater than zero, enter the lesser of line 10 and line 12. Otherwise, enter line 10 .....
  15. Use Table I from Publication 590-B, Appendix B to enter single life expectancy for age on greater of lines 13 and 14 .....
  16. Is line 6 "Yes"?
 

Yes. Leave blank; go to line 17

No. Enter line 11 here; skip line 17 and go to line 18
  17. Is line 12 greater than zero but less than line 10?
 

Yes. Enter line 11 here

No. Enter year from line 5 here
  18. Subtract greater of lines 16 and 17 from 2025 .....
  19. Subtract line 18 from line 15. If the result is zero or less, enter zero on lines 19 and 20 .....
  20. Enter the greater of line 9 and line 19 .....
  21. **Projected 2025 required minimum distribution.** Divide line 1 by line 20 .....
- |             |              |
|-------------|--------------|
| 1. _____    | 999999999999 |
| 2. _____    | XXXXXXXXXXXX |
| 3. a. _____ | XXXXXX       |
| b. _____    | XXXXXX       |
| 4. _____    | XXXXXX       |
| 5. _____    | XXXXXXXXXXXX |
| 6. _____    | 9999         |
| 8. _____    | 999          |
| 9. _____    | 9999         |
| 10. _____   | 999          |
| 11. _____   | XXXX         |
| 12. _____   | 999          |
| 13. _____   | 999          |
| 14. _____   | 999          |
| 15. _____   | 9999         |
| 16. _____   | XXXX         |
| 17. _____   | XXXX         |
| 18. _____   | 999          |
| 19. _____   | 9999         |
| 20. _____   | 9999         |
| 21. _____   | 999999999999 |

Form 1040

## Required Minimum Distribution - Projected Versus Actual Comparison Report

2024

Name(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

## Traditional IRAs, Inherited Roth IRAs, and Section 403(b) Plans

T/S	Trustee	2024 Projected	2024 Actual	Difference
1. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
2. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
3. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
4. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
5. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
6. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
7. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
8. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
9. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
10. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
11. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
12. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
13. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999

## Defined Contribution Plans

T/S	Trustee	2024 Projected	2024 Actual	Difference
1. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
2. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
3. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
4. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
5. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
6. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
7. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
8. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
9. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
10. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
11. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
12. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999
13. X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999

	Taxpayer	Spouse
Total Projected Required Minimum Distribution (sum of all RMD Per Account columns)	999999999999	999999999999
Total Actual Required Minimum Distribution (sum of all RMD per Account columns)	999999999999	999999999999
Difference between the Projected RMD and the Actual RMD	999999999999	999999999999

\*If the difference is a positive amount (Actual RMD is less than the Projected RMD), there is an insufficient withdrawal and a potential 25% penalty tax may be calculated. See Form 5329 for further details.

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

You have indicated that you would like to receive a refund via direct deposit or make a tax payment via electronic funds withdrawal (EFW) from your bank account(s). Note that electronic funds can only be withdrawn from the primary account. Make sure sufficient funds are available in the primary account. Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If there are any changes please make them on this form. Sign and date at the bottom to indicate upon your review and verification that all account(s) listed are correct and return it to our office.

**Primary Account**

Name of Financial Institution ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Routing Transit Number ..... XXXXXXXXXX  
Account Number ..... XXXXXXXXXXXXXXXXXX  
Type of Account ..... XXXXXXXXXX  
Joint Account? ..... XXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Secondary Account #1**

Name of Financial Institution ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Routing Transit Number ..... XXXXXXXXXX  
Account Number ..... XXXXXXXXXXXXXXXXXX  
Type of Account ..... XXXXXXXXXX  
Joint Account? ..... XXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Secondary Account #2**

Name of Financial Institution ..... XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Routing Transit Number ..... XXXXXXXXXX  
Account Number ..... XXXXXXXXXXXXXXXXXX  
Type of Account ..... XXXXXXXXXX  
Joint Account? ..... XXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Signature XXXXXXXXXXXXXXXXXXXXXXXXX

Date

Spouse Signature XXXXXXXXXXXXXXXXXXXXXXXXX

Date

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

General information ..... XXXXXXXXXXXXXXXXX

Record of stock purchases ..... XXXXXXXXXXXXXXXXX

Record of nondividend &amp; liquidating distributions ..... XXXXXXXXXXXXXXXXX

Basis in principal residence

Acquisition costs and other adjustments .....	<u>XXXXXXXXXXXXXX</u>	<u>999999999999</u>
Deferred gains from prior sale(s) .....	<u>999999999999</u>	<u>999999999999</u>
Prior year reduction due to debt discharge .....	<u>999999999999</u>	<u>999999999999</u>

	Home #1	Home #2
First-time homebuyer credit taken .....	<u>999999999</u>	<u>99999999</u>
Tax year first-time homebuyer credit taken .....	<u>999</u>	<u>999</u>
First-time homebuyer credit recaptured .....	<u>99999999</u>	<u>99999999</u>
First-time homebuyer credit, owners other than taxpayer .....	<u>XXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXXXX</u>

Basis in second residence ..... XXXXXXXXXXXXXXXXX 999999999999Basis in flow-through entities ..... XXXXXXXXXXXXXXXXX 999999999999Basis in collections & valuables ..... XXXXXXXXXXXXXXXXX 999999999999

Form 3115 Section 481(a) adjustments ..... XXXXXXXXXXXXXXXXX

	Taxable Gifts	Unified Credit Used
Gift tax information		
Taxpayer .....	<u>999999999999</u>	<u>999999999999</u>
Spouse .....	<u>999999999999</u>	<u>999999999999</u>

Copies of 706(s) received ..... XXXXXXXXXXXXXXXXX

Copies of 709(s) filed ..... XXXXXXXXXXXXXXXXX

Copies of land contracts ..... XXXXXXXXXXXXXXXXX

Copies of trust documents ..... XXXXXXXXXXXXXXXXX

Copies of wills ..... XXXXXXXXXXXXXXXXX

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

**Filing Status** XXXXXXXXXXXXXXXXXXXXXXXXX **Tax Pct** Total Tax (In 27) divided Total Taxable Income (In 19) 999999999999 %  
**Tax Method** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates	<u>999999999999</u>	Tax using Ordinary rates	<u>999999999999</u>	Tax savings	<u>999999999999</u>
-------------------------------	---------------------	--------------------------	---------------------	-------------	---------------------

Marginal				Amount of Income to Next Tax Bracket
Taxable Amount	Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	
Ordinary Income .....	<u>999999999999</u>	<u>999999999999</u>	XXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>
Capital Income .....	<u>999999999999</u>	<u>999999999999</u>	XXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>
Capital Income - 1250 .....	<u>999999999999</u>	<u>999999999999</u>	XXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>
Capital Income - 1202 .....	<u>999999999999</u>	<u>999999999999</u>	XXXXXXXXXXXXXXXXXXXX	<u>999999999999</u>

\*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

#### Income taxed at ordinary rates

1. 10% rate ..... XX
2. 12% rate ..... XX
3. 22% rate ..... XX
4. 24% rate ..... XX
5. 32% rate ..... XX
6. 35% rate ..... XX
7. 37% rate ..... XX
8. **Total ordinary taxable income and ordinary tax.** Add lines 1 through 7 ..... XX

(a) Taxable Income	(b) Tax*
1a. <u>999999999999</u>	<u>999999999999</u>
2a. <u>999999999999</u>	<u>999999999999</u>
3a. <u>999999999999</u>	<u>999999999999</u>
4a. <u>999999999999</u>	<u>999999999999</u>
5a. <u>999999999999</u>	<u>999999999999</u>
6a. <u>999999999999</u>	<u>999999999999</u>
7a. <u>999999999999</u>	<u>999999999999</u>
8a. <u>999999999999</u>	<u>999999999999</u>

#### Income taxed at capital gains rates

9. 0% capital gains rate ..... XX
10. 15% capital gains rate ..... XX
11. 20% capital gains rate ..... XX
12. 25% capital gains rate ..... XX
13. 28% capital gains rate ..... XX
14. **Total taxable capital gains and capital gains tax.** Add lines 9 through 13 ..... XX

9a. <u>999999999999</u>	<u>999999999999</u>
10a. <u>999999999999</u>	<u>999999999999</u>
11a. <u>999999999999</u>	<u>999999999999</u>
12a. <u>999999999999</u>	<u>999999999999</u>
13a. <u>999999999999</u>	<u>999999999999</u>
14a. <u>999999999999</u>	<u>999999999999</u>

#### Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a. ....
16. Total capital gains taxable income. Enter the amount from line 14a. ....
17. Add lines 15 and 16. ....
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c. ....
19. **Taxable income** reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17. ....

15. <u>999999999999</u>
16. <u>999999999999</u>
17. <u>999999999999</u>
18. <u>999999999999</u>
19. <u>999999999999</u>

#### Total tax

20. Total ordinary tax. Enter the amount from line 8b. ....
21. Total capital gains tax. Enter the amount from line 14b. ....
22. Tax on child's interest and dividend. ....
23. Tax on lump-sum distribution. ....
24. Other taxes. ....
25. Add lines 20 through 24. ....
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5. ....
27. **Total tax** reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25. ....

20. <u>999999999999</u>
21. <u>999999999999</u>
22. <u>999999999999</u>
23. <u>999999999999</u>
24. <u>999999999999</u>
25. <u>999999999999</u>
26. <u>999999999999</u>
27. <u>999999999999</u>

Name

XX

Taxpayer Identification Number

XXXXXXXXXXXX

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2025 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

**Filing Status** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX **Tax Pct** Total Tax (ln 24) divided by Total Taxable Income (ln 19) 999999999999 %

**Tax Method** XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XX Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates	<u>999999999999</u>	Tax using Ordinary rates	<u>999999999999</u>	Tax savings	<u>999999999999</u>
-------------------------------	---------------------	--------------------------	---------------------	-------------	---------------------

<b>Tax Rate</b>					<b>Amount of Income to Next Tax Bracket</b>
	<b>Taxable Amount</b>	<b>Marginal</b>	<b>Tax on Taxable Income</b>	<b>Marginal Tax Rate - Income Range</b>	
Ordinary Income .....	<u>999999999999</u>	<u>99999 %</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXXXXXXXX</u>	<u>999999999999</u>
Capital Income .....	<u>999999999999</u>	<u>99999 %</u>	<u>999999999999</u>	<u>XXXXXXXXXXXXXXXXXXXX</u>	<u>999999999999</u>
Capital Income - 1250 .....	<u>999999999999</u>	<u>99999 %</u>	<u>999999999999</u>		
Capital Income - 1202 .....	<u>999999999999</u>	<u>99999 %</u>	<u>999999999999</u>		

#### Projected Income taxed at ordinary rates

	<b>(a) Taxable Income</b>	<b>(b) Tax</b>
1. 10.0% rate .....	1a. <u>999999999999</u>	1b. <u>999999999999</u>
2. 12.0% rate .....	2a. <u>999999999999</u>	2b. <u>999999999999</u>
3. 22.0% rate .....	3a. <u>999999999999</u>	3b. <u>999999999999</u>
4. 24.0% rate .....	4a. <u>999999999999</u>	4b. <u>999999999999</u>
5. 32.0% rate .....	5a. <u>999999999999</u>	5b. <u>999999999999</u>
6. 35.0% rate .....	6a. <u>999999999999</u>	6b. <u>999999999999</u>
7. 37.0% rate .....	7a. <u>999999999999</u>	7b. <u>999999999999</u>
8. <b>Total projected ordinary taxable income and ordinary tax.</b> Add lines 1 through 7. ....	8a. <u>999999999999</u>	8b. <u>999999999999</u>

#### Projected Income taxed at capital gains rates

9. 0% capital gains rate .....	XX .....	9a. <u>999999999999</u>	9b. <u>999999999999</u>
10. 15% capital gains rate .....	XX .....	10a. <u>999999999999</u>	10b. <u>999999999999</u>
11. 20% capital gains rate .....	XX .....	11a. <u>999999999999</u>	11b. <u>999999999999</u>
12. 25% capital gains rate .....	XX .....	12a. <u>999999999999</u>	12b. <u>999999999999</u>
13. 28% capital gains rate .....	Unrecaptured Section 1250 Gain Small business stock, collectibles	XX .....	13a. <u>999999999999</u>
14. <b>Total projected taxable capital gains and capital gains tax.</b> Add lines 9 through 13. ....		14a. <u>999999999999</u>	14b. <u>999999999999</u>

#### Total projected taxable income

15. Total ordinary taxable income. Enter the amount from line 8a. ....	15. <u>999999999999</u>
16. Total capital gains taxable income. Enter the amount from line 14a. ....	16. <u>999999999999</u>
17. Add lines 15 and 16. ....	17. <u>999999999999</u>
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c. ....	18. <u>999999999999</u>
19. <b>Projected taxable income</b> reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17. ....	19. <u>999999999999</u>

#### Total projected tax

20. Total ordinary tax. Enter the amount from line 8b. ....	20. <u>999999999999</u>
21. Total capital gains tax. Enter the amount from line 14b. ....	21. <u>999999999999</u>
22. Add lines 20 and 21. ....	22. <u>999999999999</u>
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Earned Income Tax Worksheet, line 5. ....	23. <u>999999999999</u>
24. <b>Total projected 2025 tax</b> reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22. ....	24. <u>999999999999</u>

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

		Computed	Preparer	Differences
I	1. Salaries and wages .....	1. 999999999999	999999999999	999999999999
n	2. Taxable interest income .....	2. 999999999999	999999999999	999999999999
c	3. Taxable dividend income .....	3. 999999999999	999999999999	999999999999
o	4. Taxable state/local refunds .....	4. 999999999999	999999999999	999999999999
m	5. Alimony received .....	5. 999999999999	999999999999	999999999999
e	6. Business income/loss .....	6. 999999999999	999999999999	999999999999
A	7. Capital gain/loss .....	7. 999999999999	999999999999	999999999999
d	8. Other gains/losses .....	8. 999999999999	999999999999	999999999999
j	9. Taxable IRA distributions .....	9. 999999999999	999999999999	999999999999
u	10. Taxable pensions/annuities .....	10. 999999999999	999999999999	999999999999
s	11. Rent and royalty income .....	11. 999999999999	999999999999	999999999999
t	12. Farm rental income .....	12. 999999999999	999999999999	999999999999
m	13. Partnership/S corp income .....	13. 999999999999	999999999999	999999999999
e	14. Estate or trust income .....	14. 999999999999	999999999999	999999999999
n	15. Farm income/loss .....	15. 999999999999	999999999999	999999999999
t	16. Unemployment compensation .....	16. 999999999999	999999999999	999999999999
s	17. Taxable social security .....	17. 999999999999	999999999999	999999999999
A	18. Other income .....	18. 999999999999	999999999999	999999999999
d	<b>19. Total income</b>	<b>19. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
j	20. Moving expenses .....	20. 999999999999	999999999999	999999999999
u	21. Deductible part of self-employment tax .....	21. 999999999999	999999999999	999999999999
s	22. SEP/SIMPLE/Gallery plans deduction .....	22. 999999999999	999999999999	999999999999
t	23. SE health insurance .....	23. 999999999999	999999999999	999999999999
m	24. Alimony paid .....	24. 999999999999	999999999999	999999999999
e	25. IRA deduction .....	25. 999999999999	999999999999	999999999999
n	26. Other adjustments .....	26. 999999999999	999999999999	999999999999
t	<b>27. Total adjustments</b>	<b>27. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
s	<b>28. Adjusted gross income</b>	<b>28. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
D	29. Medical .....	29. 999999999999	999999999999	999999999999
e	30. Taxes .....	30. 999999999999	999999999999	999999999999
d	31. Interest .....	31. 999999999999	999999999999	999999999999
u	32. Contributions .....	32. 999999999999	999999999999	999999999999
c	33. Casualty/theft losses .....	33. 999999999999	999999999999	999999999999
t	34. Other itemized deductions .....	34. 999999999999	999999999999	999999999999
i	<b>35. Total Itemized Deductions</b>	<b>35. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
o	36. Standard deduction .....	36. 999999999999	999999999999	999999999999
n	37. Itemized or standard deduction taken .....	37. 999999999999	999999999999	999999999999
s	38. Taxable income before Qual Bus Inc Ded (QBID)	38. 999999999999	999999999999	999999999999
A	39. QBID .....	39. 999999999999	999999999999	999999999999
d	<b>40. Taxable income</b>	<b>40. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
J	41. Income tax, Form 8962, and other repayments .....	41. 999999999999	999999999999	999999999999
u	42. Alternative minimum tax .....	42. 999999999999	999999999999	999999999999
s	43. Child care credit .....	43. 999999999999	999999999999	999999999999
t	44. Other credits, including GBCs .....	44. 999999999999	999999999999	999999999999
m	<b>45. Total credits</b>	<b>45. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
e	<b>46. Net tax liability</b>	<b>46. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
n	47. Self-employment taxes .....	47. 999999999999	999999999999	999999999999
t	48. Other taxes .....	48. 999999999999	999999999999	999999999999
s	<b>49. Total tax</b>	<b>49. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
A	50. Income tax withheld .....	50. 999999999999	999999999999	999999999999
d	51. Est. tax payments and prior year overpayment .....	51. 999999999999	999999999999	999999999999
j	52. Earned income credit .....	52. 999999999999	999999999999	999999999999
u	53. Amount paid with extension XXXXXXXXXXXXXXXX	53. 999999999999	999999999999	999999999999
s	54. Other payments .....	54. 999999999999	999999999999	999999999999
t	<b>55. Total payments</b>	<b>55. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
m	<b>56. Net tax due/refund</b>	<b>56. 999999999999</b>	<b>999999999999</b>	<b>999999999999</b>

1040

## Federal Return Summary

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Tax Form ..... XXXXXXXXXXXX  
XXXXXXX

Tax Method Used XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Filing Status ..... XXXX  
Dependents ..... 9999

**Income**

Salaries & wages .....	<u>999999999999</u>
Taxable interest income .....	<u>999999999999</u>
Tax exempt interest	<u>999999999999</u>
Dividend income .....	<u>999999999999</u>
Qualified dividends	<u>999999999999</u>
Taxable state/local refunds .....	<u>999999999999</u>
Alimony received .....	<u>999999999999</u>
Business income/-loss .....	<u>999999999999</u>
Capital gain/-loss .....	<u>999999999999</u>
Other gain/-loss (Form 4797) .....	<u>999999999999</u>
Taxable IRA distributions .....	<u>999999999999</u>
Taxable pension distributions .....	<u>999999999999</u>
Rental, royalty, partnership, etc. income/-loss .....	<u>999999999999</u>
Farm income/-loss .....	<u>999999999999</u>
Unemployment compensation .....	<u>999999999999</u>
Taxable social security benefits .....	<u>999999999999</u>
Other income .....	<u>999999999999</u>
<b>Total income</b> .....	<u>999999999999</u>

**Adjustments**

Moving expenses .....	<u>999999999999</u>
Deductible part of self-employment tax .....	<u>999999999999</u>
SEP, SIMPLE, and qualified plan deduction .....	<u>999999999999</u>
Self-employed health insurance deduction .....	<u>999999999999</u>
Alimony paid .....	<u>999999999999</u>
IRA deduction .....	<u>999999999999</u>
Student loan interest deduction .....	<u>999999999999</u>
Other adjustments .....	<u>999999999999</u>
Total adjustments .....	<u>999999999999</u>
<b>Adjusted gross income</b> .....	<u>999999999999</u>

**Deductions**

Medical and Dental expenses .....	<u>999999999999</u>
Taxes paid .....	<u>999999999999</u>
Interest paid .....	<u>999999999999</u>
Charitable contributions .....	<u>999999999999</u>
Other itemized deductions .....	<u>999999999999</u>
Total itemized deductions .....	<u>999999999999</u>
or, Standard deduction .....	X <u>999999999999</u>
Taxable income before Qual Bus Inc Ded (QBID)	<u>999999999999</u>
QBID	<u>999999999999</u>
<b>Taxable income</b> .....	<u>999999999999</u>

**Tax Computation**

Regular tax .....	<u>999999999999</u>
Excess advance premium tax credit .....	<u>999999999999</u>
Repayment clean vehicle transfers and other	<u>999999999999</u>
Alternative minimum tax .....	<u>999999999999</u>
Total tax before credits .....	<u>999999999999</u>
Child and dependent care credit .....	<u>999999999999</u>
Education credits .....	<u>999999999999</u>
Other credits .....	<u>999999999999</u>
Total credits .....	<u>999999999999</u>
Tax after credits .....	<u>999999999999</u>
Self-employment tax .....	<u>999999999999</u>
Additional tax on IRAs, etc.	<u>999999999999</u>
Other taxes .....	<u>999999999999</u>
<b>Total tax</b> .....	<u>999999999999</u>

**Payments**

Federal income tax withheld .....	<u>999999999999</u>
Estimated payments .....	<u>999999999999</u>
Other payments/credits .....	<u>999999999999</u>
<b>Total payments</b> .....	<u>999999999999</u>

**Refund/Amt Due**

Amount overpaid .....	<u>999999999999</u>
Overpayment applied .....	<u>999999999999</u>
Form 2210 penalty .....	<u>999999999999</u>
<b>Amount due/-refund</b> .....	<u>999999999999</u>
Failure to file penalty .....	<u>999999999999</u>
Failure to pay penalty .....	<u>999999999999</u>
Late filing interest .....	<u>999999999999</u>
<b>Net amount due/-refund</b> .....	<u>999999999999</u>

**2025 Estimates**

1st quarter .....	<u>9999999999</u>	<u>XXXX</u>	<u>9999999999</u>
2nd quarter .....	<u>9999999999</u>	<u>XXXX</u>	<u>9999999999</u>
3rd quarter .....	<u>9999999999</u>	<u>XXXX</u>	<u>9999999999</u>
4th quarter .....	<u>9999999999</u>	<u>XXXX</u>	<u>9999999999</u>
<b>Total Estimates</b> .....			<u>9999999999</u>

**Tax Rates**

Marginal tax rate - Ordinary income* .....	<u>999</u>	%
Marginal tax rate - Capital income* .....	<u>999</u>	%
Effective tax rate .....	<u>9999</u>	%

\* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

XX

**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**1**Calendar year -  
Due April 15, 2025

 Make your check or money order payable to **"United States Treasury."**  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get **Form 8222** to report a new address (see instructions). For disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

Dollars

9999999999999

XXX XXXXXXXXXXXXXXXXXXXXXXXXX

X XXXXXXXXXXXXXXXXXXXXXXXXX

X XXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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DAA

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

CUT HERE

**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**2**Calendar year -  
Due June 16, 2025

 Make your check or money order payable to **"United States Treasury."**  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get **Form 8222** to report a new address (see instructions). For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

Dollars

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**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**3**Calendar year -  
Due Sept. 15, 2025

 Make your check or money order payable to **"United States Treasury."**  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get **Form 8222** to report a new address (see instructions). For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

Dollars

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# **Form 1040-ES (OCR) Estimated Tax for Individuals**

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## **Form 1040-ES (OCR)**

Department of the Treasury  
Internal Revenue Service

**2025**

OMB No. 1545-0074

## **Estimated Tax**

Payment  
Voucher

**4**

Calendar year -  
**Due Jan. 15, 2026**

 Make your check or money order payable to **"United States Treasury."**  
Write your social security number and "2025 Form 1040-ES" on your payment.  
Send your payment and this voucher to the P.O. box address below.

Cross out any incorrect information and print the correct information. Get Form  
**8822** to report a new address (see instructions). For Disclosure, Privacy Act, and  
Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

Dollars

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**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**1**Calendar year -  
Due April 15, 2025

 Make your check or money order payable to "**United States Treasury.**"  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get Form  
**8822** to report a new address (see instructions). For Disclosure, Privacy Act, and  
 Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

Dollars

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**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**2**Calendar year -  
Due June 16, 2025

 Make your check or money order payable to "**United States Treasury.**"  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get Form  
**8822** to report a new address (see instructions). For Disclosure, Privacy Act, and  
 Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

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**Form 1040-ES (OCR)**Department of the Treasury  
Internal Revenue Service**2025**

OMB No. 1545-0074

**Estimated Tax**Payment  
Voucher**3**Calendar year -  
Due Sept. 15, 2025

 Make your check or money order payable to "**United States Treasury.**"  
 Write your social security number and "2025 Form 1040-ES" on your payment.  
 Send your payment and this voucher to the P.O. box address below.  
 Cross out any incorrect information and print the correct information. Get Form  
**8822** to report a new address (see instructions). For Disclosure, Privacy Act, and  
 Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

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# **Form 1040-ES (OCR) Estimated Tax for Individuals**

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## **Form 1040-ES (OCR)**

Department of the Treasury  
Internal Revenue Service

**2025**

OMB No. 1545-0074

## **Estimated Tax**

Payment  
Voucher  
**4**

Calendar year -  
**Due Jan. 15, 2026**

 Make your check or money order payable to **"United States Treasury."**  
Write your social security number and "2025 Form 1040-ES" on your payment.  
Send your payment and this voucher to the P.O. box address below.  
Cross out any incorrect information and print the correct information. Get Form  
**8822** to report a new address (see instructions). For Disclosure, Privacy Act, and  
Paperwork Reduction Act Notice, see instructions.

**Amount of estimated tax you are  
paying by check or money order.**

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**Form 1040-ES    Estimated Tax for Individuals**

(on bottom of page)

**q Detach Here and Mail With Your Payment q**Department of the Treasury  
Internal Revenue ServiceCalendar Year -  
Due April 15, 2025**2025 Form 1040-ES Payment Voucher 1**

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

Amount of estimated tax you are paying by check or money order .....	<b>u</b>	999999999999
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**Form 1040-ES Estimated Tax for Individuals**

(on bottom of page)

**q Detach Here and Mail With Your Payment q**Department of the Treasury  
Internal Revenue ServiceCalendar Year -  
Due June 16, 2025**2025 Form 1040-ES Payment Voucher 2**

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

Amount of estimated tax you are paying by check or money order .....	<b>u</b>	999999999999
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**Form 1040-ES    Estimated Tax for Individuals**

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**q Detach Here and Mail With Your Payment q**Department of the Treasury  
Internal Revenue ServiceCalendar Year -  
Due Sept. 15, 2025**2025 Form 1040-ES Payment Voucher 3**

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

Amount of estimated tax you are paying by check or money order .....	<b>u</b>	999999999999
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**Form 1040-ES    Estimated Tax for Individuals**

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**q Detach Here and Mail With Your Payment q**Department of the Treasury  
Internal Revenue ServiceCalendar Year -  
Due Jan. 15, 2026**2025 Form 1040-ES Payment Voucher 4**

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

Amount of estimated tax you are paying by check or money order .....	<b>u</b>	999999999999
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Form  
**1040EZ**

Department of the Treasury—Internal Revenue Service

**Income Tax Return for Single and Joint Filers With No Dependents**

**2017**

XXXXXXXXXXXXXXXXXXXX

OMB No. 1545-0074

Your first name and initial XXXXXXXXXXXXXX	Last name XXXXXXXXXX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	Your social security number XXXXXXXXXXXXXX
If a joint return, spouse's first name and initial XXXXXXXXXXXXXX	Last name XXXXXXXXXX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	Spouse's social security number XXXXXXXXXXXXXX
Home address (number and street). If you have a P.O. box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Apt. no. XXXXX	P Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXX
<b>Income</b> Attach Form(s) W-2 here. Enclose, but do not attach, any payment.		
1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. XX 9999999 XXX 99999 XXX 9999999 1 999999999999		
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. XXX 999999999999 XXXXXXXXXXXXXXXX 999999999999		
3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). 3 999999999999		
4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> . 4 999999999999		
5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,400 if <b>single</b> ; \$20,800 if <b>married filing jointly</b> . See back for explanation. 5 999999999999		
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> . u 6 999999999999		
7 Federal income tax withheld from Form(s) W-2 and 1099. XXXXXXXXXX 7 999999999999		
8a Earned income credit (EIC) (see instructions) XXXX 99999999 XXX XX 8a 999999999999 b Nontaxable combat pay election. 8b 999999999999		
9 Add lines 7 and 8a. These are your total payments and credits. XXXXXXXXXX 999999999999 u 9 999999999999		
10 Tax. Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10 999999999999		
11 Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> 11 999999999999		
12 Add lines 10 and 11. This is your <b>total tax</b> . 12 999999999999		
13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here u <input checked="" type="checkbox"/> 13a 999999999999		
u b Routing number XXXXXXXXXX u c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings u d Account number XXXXXXXXXXXXXXXX		
<b>Amount You Owe</b> 14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . For details on how to pay, see instructions. u 14 999999999999		
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 u XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. u XXXXXXXXXXXXXXXX Personal identification number (PIN) u XXXXXX		
<b>Third Party Designee</b> Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		
Your signature XXXXXXXXXXXXXXXXXXXXXX Date Your occupation XXXXXXXXXXXXXXXXXXXXXXXXX Daytime phone number XXXXXXXXXXXXXXXX		
Spouse's signature. If a joint return, <b>both</b> must sign. XXXXXXXXXXXXXXXXXXXXXX Date Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXXXX If the IRS sent you an Identity Protection PIN, enter it here (see inst.) XXXXXX		
Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXX Date Check <input checked="" type="checkbox"/> if self-employed PTIN XXXXXXXXXXXXXXXX		
Firm's name u XXXXXXXXXXXXXXXXXXXXXXXXX Firm's address u XXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX Firm's EIN u XXXXXXXXXX		
Phone no. XXXXXXXXXXXXXXXX		

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

Form **1040EZ** (2017)

Your first name and initial

Last name

OMB No. 1545-0074

XXXXXXXXXXXXXX

XXXXXXXXXXXXXX

Your social security number

If a joint return, spouse's first name and initial

XXXXXXXXXXXXXX

Last name

XXXXXXXXXXXXXX

Spouse's social security number

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.

XXXXXX

**P** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

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

Foreign country name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign province/state/county

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code

XXXXXXXXXXXXXXXXXXXXXX

**Filing status**1  Single4  Head of household (with qualifying person). (See instructions.)

If the qualifying person is a child but not your dependent, enter this child's name

2  Married filing jointly (even if only one had income)here. **u** XXXXXXXXXXXXXXXXXXXXXXXXX3  Married filing separately. Enter spouse's SSN above and5  Qualifying widow(er) (see instructions)full name here. **u** XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX**Exemptions**6a  **Youself.** If someone can claim you as a dependent, do not check box 6a.

Boxes checked on 6a and 6b

9

b  Spouse

## c Dependents:

If more than six dependents, see instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <b>u</b> if child under age 17 qualifying for child tax credit (see instructions)
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	<input checked="" type="checkbox"/>

No. of children on 6c who:  
• lived with you

99

• did not live with you due to divorce or separation (see instructions)

99

Dependents on 6c not entered above

99

Add numbers on lines above **u**

99

d Total number of exemptions claimed.

**Income**

XX 9999999 XXX XXX

7 Wages, salaries, tips, etc. Attach Form(s) W-2. XXX 99999 XXX 9999999 7 999999999999

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

8a **Taxable** interest. Attach Schedule B if required.

8a 999999999999

b **Tax-exempt** interest. Do not include on line 8a.

8b 999999999999

9a Ordinary dividends. Attach Schedule B if required.

9a 999999999999

b Qualified dividends (see instructions).

9b 999999999999

10 Capital gain distributions (see instructions).

XXXXXXXXXXXXXX 10 999999999999

If you did not get a W-2, see instructions.

11a IRA XXXXXXXXX

11b Taxable amount (see instructions).

11b 999999999999

distributions. 11a 999999999999

12a Pensions and XXXXXXXXX

12b Taxable amount (see instructions).

12b 999999999999

annuities.

12a 999999999999

XXXXXXXXXXXXXX

13 Unemployment compensation and Alaska Permanent Fund dividends.

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13 999999999999

14a Social security benefits.

XXXXXX 14a 999999999999

14b Taxable amount (see instructions).

14b 999999999999

**Adjusted gross income**15 Add lines 7 through 14b (far right column). This is your **total income**.

u 15 999999999999

16 Educator expenses (see instructions).

16 999999999999

17 IRA deduction (see instructions).

X 17 999999999999

18 Student loan interest deduction (see instructions).

18 999999999999

19 Tuition and fees. Attach Form 8917.

19 999999999999

20 Add lines 16 through 19. These are your **total adjustments**.

20 999999999999

21 Subtract line 20 from line 15. This is your **adjusted gross income**.

u 21 999999999999

<b>Tax, credits, and payments</b>	22 Enter the amount from line 21 (adjusted gross income).	22 999999999999
<b>Standard Deduction for—</b>	23a Check <input type="checkbox"/> <input checked="" type="checkbox"/> You were born before January 2, 1953, if: <input type="checkbox"/> <input checked="" type="checkbox"/> Spouse was born before January 2, 1953,	<input checked="" type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked u 23a 9
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,350  Married filing jointly or Qualifying widow(er), \$12,700  Head of household, \$9,350	b If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b <input checked="" type="checkbox"/>	24 999999999999
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 26 Exemptions. Multiply \$4,050 by the number on line 6d. 27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	25 999999999999 26 999999999999 27 999999999999
	28 Tax, including any alternative minimum tax (see instructions). 29 Excess advance premium tax credit repayment. Attach Form 8962. 30 Add lines 28 and 29. 31 Credit for child and dependent care expenses. Attach Form 2441. 32 Credit for the elderly or the disabled. Attach Schedule R. 33 Education credits from Form 8863, line 19. 34 Retirement savings contributions credit. Attach Form 8880. 35 Child tax credit. Attach Schedule 8812, if required. 36 Add lines 31 through 35. These are your <b>total credits</b> . 37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 38 Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/> 39 Add line 37 and line 38. This is your <b>total tax</b> .	28 999999999999 29 999999999999 30 999999999999 31 999999999999 32 999999999999 33 999999999999 34 999999999999 35 999999999999 36 999999999999 37 999999999999 38 999999999999 39 999999999999
If you have a qualifying child, attach Schedule EIC.	40 Federal income tax withheld from Forms W-2 and 1099. 41 2017 estimated tax payments and amount applied from 2016 return. 42a <b>Earned income credit (EIC)</b> . XXXX 99999999 XXX XX 42a 999999999999 b Nontaxable combat pay election. 42b 999999999999 43 Additional child tax credit. Attach Schedule 8812. XXXX 99999999 44 American opportunity credit from Form 8863, line 8. 45 Net premium tax credit. Attach Form 8962. 46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. XXXXXXXXXX 999999999999 u 46 999999999999	40 999999999999 41 XXXXXXXXXX XXXXXXXXXX 999999999999 42a 999999999999 43 999999999999 44 999999999999 45 999999999999 46 999999999999

<b>Refund</b>	47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you <b>overpaid</b> .	47 999999999999
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	48a Amount of line 47 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> 48a 999999999999 ub Routing number <input type="checkbox"/> XXXXXXXXX u c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings ud Account number <input type="checkbox"/> XXXXXXXXXXXXXXXXXXXX	XXXXXXX 999999999999
	49 Amount of line 47 you want <b>applied to your 2018 estimated tax</b> .	49 999999999999
<b>Amount you owe</b>	50 <b>Amount you owe</b> . Subtract line 46 from line 39. For details on how to pay, see instructions. 51 Estimated tax penalty (see instructions).	u 50 999999999999 51 999999999999

<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete the following. Designee's name _____ , XXXXXXXXXXXXXXXXXXXXXXXX , XXXXXXXXXXXXXXXX (PIN) , XXXXXX	<input checked="" type="checkbox"/> No Phone no. _____ Personal ID number _____
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<b>Sign here</b>	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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature <input type="checkbox"/> XXXXXXXXXXXXXXXXXXXXXXXX Date _____ Your occupation XXXXXXXXXXXXXXXX Daytime phone number XXXXXXXXXXXXXXXX		
Joint return? See instr. Keep a copy for your records.	<input checked="" type="checkbox"/> Spouse's signature. If a joint return, <b>both</b> must sign. XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date _____	Spouse's occupation XXXXXXXXXXXXXXXX If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="checkbox"/> XXXXXX

<b>Paid preparer use only</b>	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed PTIN _____ Firm's name , XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX Firm's address , XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XX XXXXXXXXXX	Firm's EIN , XXXXXXXXXX Phone no. XXXXXXXXXX
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Form  
**1040-ES (NR)**  
Department of the Treasury  
Internal Revenue Service

**2025 Estimated Tax  
Payment Voucher 3**

OMB No. 1545-0074

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

**Calendar year—Due Sept. 15, 2025**

Amount of estimated tax you are paying by check or money order.  
Dollars  
999999999999

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust) XXXXXXXXXX		
Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	
Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		
City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX
Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Foreign postal code XXXXXXXXXXXXXXXXXXXXXX		

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

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Form 1040-ES (2025)

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Form  
**1040-ES (NR)**  
Department of the Treasury  
Internal Revenue Service

**2025 Estimated Tax  
Payment Voucher 2**

OMB No. 1545-0074

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

**Calendar year—Due June 16, 2025**

Amount of estimated tax you are paying by check or money order.  
Dollars  
999999999999

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust) XXXXXXXXXX		
Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	
Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		
City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX
Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Foreign postal code XXXXXXXXXXXXXXXXXXXXXX		

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

DAA

Form 1040-ES (2025)

CUT HERE

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Form  
**1040-ES (NR)**  
Department of the Treasury  
Internal Revenue Service

**2025 Estimated Tax  
Payment Voucher 1**

OMB No. 1545-0074

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

**Calendar year—Due April 15, 2025**

Amount of estimated tax you are paying by check or money order.  
Dollars  
999999999999

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust) XXXXXXXXXX		
Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXX	
Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXX		
City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX
Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Foreign postal code XXXXXXXXXXXXXXXXXXXXXX		

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

DAA

Form 1040-ES (2025)

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Form  
**1040-ES (NR)**  
Department of the Treasury  
Internal Revenue Service

**2025 Estimated Tax  
Payment Voucher 4**

OMB No. 1545-0074

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

**Calendar year—Due Jan. 15, 2026**

Amount of estimated tax you are paying by check or money order.

Dollars

999999999999

Print or type	Your identifying number (SSN or ITIN) (employer identification number for an estate or trust) XXXXXXXXXX		
	Your first name and middle initial XXXXXXXXXXXXXX	Your last name XXXXXXXXXXXXXXXXXXXXXX	
	Address (number, street, and apt. no.) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXX
	City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX
	Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ZIP code XXXXXXXXXXXXXX

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

DAA

**Form 1040-ES (2025)**

CUT HERE

# 2024 Form 1040-V

Department of the Treasury  
Internal Revenue Service

## What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2024 Form 1040, 1040-SR, or 1040-NR.

## Consider Making Your Tax Payment Electronically — It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) to see all your electronic payment options.

## How To Fill In Form 1040-V

### Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

### Line 2. If you are filing a joint return, enter the SSN shown second on your return.

### Line 3. Enter the amount you are paying by check or money order. If paying online at [www.irs.gov/Payments](http://www.irs.gov/Payments), don't complete this form.

### Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

## How To Prepare Your Payment

- Make your check or money order payable to "**United States Treasury**." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2024 Form 1040," "2024 Form 1040-SR," or "2024 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$XXX XX/100").

## Mail To: Internal Revenue Service

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

**Pay by cash.** This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.acipayonline.com](http://www.acipayonline.com), our Official Payment provider. Click on "Federal IRS payments" to make your payment.

## How To Send in Your 2024 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2024 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

## How To Pay Electronically Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to [www.irs.gov/Payments](http://www.irs.gov/Payments).

### IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

### Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at [www.irs.gov/Payments](http://www.irs.gov/Payments).

Form 1040-V (2024)

Separate here and mail with your payment and return.

CUT HERE

Form 1040-V  
Department of the Treasury  
Internal Revenue Service

Payment Voucher for Individuals  
Do not staple or attach this voucher to your payment or return.  
Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for payment options and information.

OMB No. 1545-0074

2024

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)  XXXXXXXXXXXX	2 If a joint return, SSN shown second on your return  XXXXXXXXXXXX	3 Amount you are paying by check or money order. Make your check or money order payable to " <b>United States Treasury</b> "  999999999999		
	4 Your first name and middle initial  XXXXXXXXXXXX		Last name  XXXXXXXXXXXXXXXXXXXX		
	If a joint return, spouse's first name and middle initial  XXXXXXXXXXXXXX		Last name  XXXXXXXXXXXXXXXXXXXX		
	Home address (number and street)  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Apt. no.  XXXXXX	City, town, or post office. If you have a foreign address, also complete spaces below.  XXXXXXXXXXXXXXXXXXXX	State  XX	ZIP code  XXXXXXXXXXXXXX
	Foreign country name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code  XXXXXXXXXXXXXXXXXXXX		

# Form 1040-V Payment Voucher

(on bottom of page)

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

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

Internal Revenue Service  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**q Detach Here and Mail With Your Payment and Return q**

Form 1040-V (2024)

Department of the Treasury  
Internal Revenue Service (99)

**2024**

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

# Form 1040-V Payment Voucher

Enter the amount of your payment ....., "
--

999999999999
--------------

1022

X XXXXXXXXXXXXXXXXXXXX  
X XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

(Rev. February 2024)

## Amended U.S. Individual Income Tax Return

Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

This return is for calendar year (enter year) 9999 or fiscal year (enter month and year ended) XXXXXXXXX

Your first name and middle initial

XXXXXXXXXXXXXX

Last name XXXXXXXXX

Your social security number XXXXXXXXX

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

XXXXXXXXXXXXXX

Last name XXXXXXXXX

Spouse's social security number XXXXXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Apt. no.

XXXXXX

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

State XX

ZIP code XXXXXXXXX

Presidential Election Campaign

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

 You Spouse

Foreign country name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code XXXXXXXXXXXXXXXXX

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date. Single     Married filing jointly     Married filing separately (MFS)     Head of household (HOH)     Qualifying surviving spouse (QSS)If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part II on page 2 to explain any changes.

**Income and Deductions**

- 1 Adjusted gross income. If a net operating loss (NOL) carryback is included, check here
- 2 Itemized deductions or standard deduction
- 3 Subtract line 2 from line 1
- 4a Reserved for future use
- b Qualified business income deduction
- 5 Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C

A. Original amount reported or as previously adjusted (see instructions)	B. Net change – amount of increase or (decrease) – explain in Part II	C. Correct amount
1 999999999999	999999999999	999999999999
2 999999999999	999999999999	999999999999
3 999999999999	999999999999	999999999999
4a 999999999999	999999999999	999999999999
4b 999999999999	999999999999	999999999999
5 999999999999	999999999999	999999999999

**Tax Liability**

- 6 Tax. Enter method(s) used to figure tax (see instructions):  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 7 Nonrefundable credits. If a general business credit carryback is included, check here
- 8 Subtract line 7 from line 6. If the result is zero or less, enter -0-
- 9 Reserved for future use
- 10 Other taxes
- 11 Total tax. Add lines 8 and 10

6 999999999999	999999999999	999999999999
7 999999999999	999999999999	999999999999
8 999999999999	999999999999	999999999999
9 999999999999	999999999999	999999999999
10 999999999999	999999999999	999999999999
11 999999999999	999999999999	999999999999

**Payments**

- 12 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)
- 13 Estimated tax payments, including amount applied from prior year's return
- 14 Earned income credit (EIC)
- 15 Refundable credits from:  Schedule 8812 Form(s) 2439  
 4136     8863     8885     8962 or  
 other (specify): XXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

12 999999999999	999999999999	999999999999
13 999999999999	999999999999	999999999999
14 999999999999	999999999999	999999999999
15 999999999999	999999999999	999999999999

- 16 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed

- 17 Total payments. Add lines 12 through 15, column C, and line 16

16 999999999999
17 999999999999

**Refund or Amount You Owe**

- 18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS
- 19 Subtract line 18 from line 17. (If less than zero, see instructions.)
- 20 **Amount you owe.** If line 11, column C, is more than line 19, enter the difference
- 21 If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return
- 22 Amount of line 21 you want **refunded to you**
- 23 Amount of line 21 you want **applied to your** (enter year): 9999 estimated tax ... 23 999999999999

Complete and sign this form on page 2.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1040-X (Rev. 2-2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part I Dependents**

Complete this part to change any information relating to your dependents.

This would include a change in the number of dependents.

Enter the information for the return year entered at the top of page 1.

	<b>A. Original number of dependents reported or as previously adjusted</b>	<b>B. Net change — amount of increase or (decrease)</b>	<b>C. Correct number</b>
24 Reserved for future use .....	24		
25 Your dependent children who lived with you .....	25	99	999
26 Reserved for future use .....	26		
27 Other dependents .....	27	99	999
28 Reserved for future use .....	28		
29 Reserved for future use .....	29		
<b>30 List ALL dependents (children and others) claimed on this amended return.</b>			

**Dependents** (see instructions):

If more than four dependents, see instructions and check here	(a) First name	Last name	(b) Social security number	(c) Relationship to you	(d) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
X	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Part II Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

Attach any supporting documents and new or changed forms and schedules.

XX  
XX  
XX  
XX  
XX  
XX  
XX**Remember to keep a copy of this form for your records.**

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

<b>Sign Here</b>	Your signature  XXXXXXXXXXXXXXXXXXXX	Date  XXXXXX	Your occupation  XXXXXXXXXXXXXXXXXXXX	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)  XXXXXX
	Spouse's signature. If a joint return, <b>both</b> must sign.  XXXXXXXXXXXXXXXXXXXX	Date  XXXXXX	Spouse's occupation  XXXXXXXXXXXXXXXXXXXX	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)  XXXXXX
	Phone no.      XXXXXXXXXXXX	Email address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
<b>Paid Preparer Use Only</b>	Preparer's name  XXXXXXXXXXXXXXXXXXXX	Preparer's signature  XXXXXXXXXXXXXXXXXXXX	Date  XXXXXXX	PTIN XXXXXXXXXXXX Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's name  XXXXXXXXXXXXXXXXXXXX	Phone no.      XXXXXXXXXXXX		
	Firm's address  XXXXXXXXXXXXXXXXXXXX    XX    XXXXXXXXXX	Firm's EIN      XXXXXXXXXX		

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX

<b>Filing Status</b>	<b>Original Amount</b>		<b>Net Change</b>	<b>Correct Amount</b>
		XXXX		XXXX
1. Salaries and wages .....	1.	999999999999	999999999999	999999999999
2. Interest income .....	2.	999999999999	999999999999	999999999999
3. Dividend income .....	3.	999999999999	999999999999	999999999999
4. Taxable refunds .....	4.	999999999999	999999999999	999999999999
5. Alimony received .....	5.	999999999999	999999999999	999999999999
6. Business income/loss .....	6.	999999999999	999999999999	999999999999
7. Capital gains/losses .....	7.	999999999999	999999999999	999999999999
8. Other gains/losses .....	8.	999999999999	999999999999	999999999999
9. Taxable IRA distributions .....	9.	999999999999	999999999999	999999999999
10. Taxable pensions and annuities .....	10.	999999999999	999999999999	999999999999
11. Schedule E income/loss .....	11.	999999999999	999999999999	999999999999
12. Farm income/loss .....	12.	999999999999	999999999999	999999999999
13. Unemployment benefits .....	13.	999999999999	999999999999	999999999999
14. Taxable social security benefits .....	14.	999999999999	999999999999	999999999999
15. Other income .....	15.	999999999999	999999999999	999999999999
<b>16. Total income</b> (sum of lines 1-15) .....	<b>16.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
17. Adjustments .....	17.	999999999999	999999999999	999999999999
<b>18. Adjusted gross income</b> (line 16 - line 17) .....	<b>18.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
19. Medical and dental expenses .....	19.	999999999999	999999999999	999999999999
20. Taxes .....	20.	999999999999	999999999999	999999999999
21. Interest .....	21.	999999999999	999999999999	999999999999
22. Charitable contributions .....	22.	999999999999	999999999999	999999999999
23. Casualty and theft losses .....	23.	999999999999	999999999999	999999999999
24. Miscellaneous deductions .....	24.	999999999999	999999999999	999999999999
<b>25. Allowable itemized deductions or standard deduction</b> .....	<b>25.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
26. Qualified business income deduction .....	26.	999999999999	999999999999	999999999999
27. Taxable income (line 18 - lines 25 and 26) .....	27.	999999999999	999999999999	999999999999
28. Tax (regular + AMT + exc adv PTC from Sch 2 (Form 1040) In 2) .....	28.	999999999999	999999999999	999999999999
29. Nonrefundable credits .....	29.	999999999999	999999999999	999999999999
30. Line 28 - line 29 (Tax - nonrefundable credits) .....	30.	999999999999	999999999999	999999999999
31. Other taxes .....	31.	999999999999	999999999999	999999999999
<b>32. Total tax</b> (line 30 + line 31) .....	<b>32.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
33. Federal income tax withheld .....	33.	999999999999	999999999999	999999999999
34. Excess social security and tier 1 RRTA tax withheld .....	34.	999999999999	999999999999	999999999999
35. Estimated tax payments .....	35.	999999999999	999999999999	999999999999
36. Earned income credit .....	36.	999999999999	999999999999	999999999999
37. Additional child tax credit (Schedule 8812) .....	37.	999999999999	999999999999	999999999999
38. American opportunity credit (Form 8863) .....	38.	999999999999	999999999999	999999999999
39. Net premium tax credit (Form 8962) .....	39.	999999999999	999999999999	999999999999
40. Other refundable credits .....	40.	999999999999	999999999999	999999999999
41. Income tax allocated to the U.S. Virgin Islands (Form 8689) .....	41.	999999999999	999999999999	999999999999
42. Extension payment .....	42.	999999999999	999999999999	999999999999
43. Amount paid with original return .....	43.	999999999999	999999999999	999999999999
44. Additional tax paid after original return filed .....	44.		999999999999	999999999999
<b>45. Total payments</b> (sum of lines 33-44) .....	<b>45.</b>	<b>999999999999</b>	<b>999999999999</b>	<b>999999999999</b>
46. Overpayment on original return .....	46.			999999999999
<b>47. Amount owed/overpaid</b> (line 32 - line 45 + line 46) .....	<b>47.</b>			<b>999999999999</b>

**Bank Account Information for direct deposit.** (Available for e-filed returns only)Routing number   
Account number Type:  Checking  Savings

If marked, see Form 8888



Form **1045****Application for Tentative Refund**

OMB No. 1545-0098

Department of the Treasury  
Internal Revenue Service

File application on or after the date you file your annual income tax return.  
Go to [www.irs.gov/Form1045](http://www.irs.gov/Form1045) for instructions and the latest information.

**2024**

Type or print	Name(s) shown on return <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>			Social security or employer identification number <b>XXXXXXXXXXXX</b>
	Number, street, and apt. or suite no. If a P.O. box, see instructions. <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b> <b>XXXXXX</b>			Spouse's social security number (SSN) <b>XXXXXXXXXXXX</b>
	City, town or post office, state, and ZIP code. If a foreign address, also complete spaces below (see instructions). <b>XXXXXXXXXXXXXXXXXXXXXX</b> XX <b>XXXXXXXXXXXX</b>			Daytime phone number <b>XXXXXXXXXXXX</b>
	Foreign country name <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>		Foreign province/county <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>	Foreign postal code <b>XXXXXXXXXXXXXXXXXXXXXX</b>
<b>1</b> This application is filed to carry back:	<b>a</b> Net operating loss (NOL) (Form 172) \$ <b>999999999999</b>	<b>b</b> Unused general business credit \$ <b>999999999999</b>	<b>c</b> Net section 1256 contracts loss \$ <b>999999999999</b>	
<b>2a</b> For the calendar year 2024, or other tax year beginning <b>, 2024</b> , and ending <b>, 20</b>			<b>b</b> Date tax return was filed <b>XXXXXXXX</b>	

- 3** If this application is for an unused credit created by another carryback, enter year of first carryback: **XXXX**
- 4** If you filed a joint return (or separate return) for some, but not all, of the tax years involved in figuring the carryback, list the years and specify whether joint (J) or separate (S) return for each (see instructions): **XXXXXXXXXXXXXXXXXXXXXX**
- 5** If SSN for carryback year is different from above, enter **a** SSN: **XXXXXXXXXXXX** and **b** Year(s): **XXXXXXXXXXXX**
- 6** If you changed your accounting period, give date permission to change was granted: **XXXXXXXX**
- 7** Have you filed a petition in Tax Court for the year(s) to which the carryback is to be applied?  Yes  No
- 8** Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed on Form 8886, Reportable Transaction Disclosure Statement?  Yes  No
- 9** If you are carrying back an NOL or net section 1256 contracts loss, did this cause the release of foreign tax credits or the release of other credits due to the release of the foreign tax credit (see instructions)?  Yes  No

Computation of Decrease in Tax (see instructions)	<u>XXX</u> preceding tax year ended: <u>XXXXXXXX</u>		<u>XXX</u> preceding tax year ended: <u>XXXXXXXX</u>		<u>XXX</u> preceding tax year ended: <u>XXXXXXXX</u>	
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
Note: If 1a and 1c are blank, skip lines 10 through 15.						
<b>10</b> NOL deduction after carryback (see instructions) .....		99999999		99999999		99999999
<b>11</b> Adjusted gross income .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>12</b> Deductions (see instructions) .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>13</b> Subtract line 12 from line 11 .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>14</b> Exemptions (see instructions) .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>15</b> Taxable inc. Line 13 minus line 14 .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>16</b> Income tax. See instructions and attach an explanation .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>17</b> Excess advance payment(s) for premium tax credit and/or child tax credit (see instructions) .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>18</b> Alternative minimum tax .....	99999999	99999999	99999999	99999999	99999999	99999999
<b>19</b> Add lines 16 through 18 .....	99999999	99999999	99999999	99999999	99999999	99999999

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

Form **1045** (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Computation of Decrease in Tax <i>(continued)</i>		<u>XXX</u> preceding		<u>XXX</u> preceding		<u>XXX</u> preceding	
		tax year ended: <u>XXXXXXXXXX</u>		tax year ended: <u>XXXXXXXXXX</u>		tax year ended: <u>XXXXXXXXXX</u>	
		Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
<b>20</b> General business credit (see instructions)	999999999	999999999	999999999	999999999	999999999	999999999	
<b>21</b> Net premium tax credit and child tax credit (see instructions) .....	999999999	999999999	999999999	999999999	999999999	999999999	
<b>22</b> Other credits. Identify <u>XXXXXXXXXX</u>	999999999	999999999	999999999	999999999	999999999	999999999	
<b>23</b> Total credits. Add lines 20 through 22	999999999	999999999	999999999	999999999	999999999	999999999	
<b>24</b> Subtract line 23 from line 19	999999999	999999999	999999999	999999999	999999999	999999999	
<b>25</b> Self-employment tax (see instructions)	999999999	999999999	999999999	999999999	999999999	999999999	
<b>26</b> Additional Medicare Tax (see instructions)	999999999	999999999	999999999	999999999	999999999	999999999	
<b>27</b> Net Investment Income Tax (see instructions) .....	999999999	999999999	999999999	999999999	999999999	999999999	
<b>28</b> Reserved for future use .....							
<b>29</b> Other taxes <u>XXXXXXXXXX</u>	999999999	999999999	999999999	999999999	999999999	999999999	
<b>30</b> Total tax. Add lines 24 through 29	999999999	999999999	999999999	999999999	999999999	999999999	
<b>31</b> Enter the amount from the "After carryback" column on line 30 for each year .....	999999999		999999999		999999999		
<b>32</b> Decrease in tax. Line 30 minus line 31	999999999		999999999		999999999		
<b>33</b> Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation)					<b>33</b>	999999999	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.						
Keep a copy of this application for your records.	Your signature					Date	
	Spouse's signature. If Form 1045 is filed jointly, <b>both</b> must sign.					Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Preparer's signature <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>			Date <u>XXXXXXXXXX</u>	Check <input checked="" type="checkbox"/> if self-employed <u>XXXXXXXXXX</u>	PTIN <u>XXXXXXXXXX</u>
	Firm's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>				Firm's EIN <u>XXXXXXXXXX</u>		
	Firm's address <u>XXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</u>				Phone no. <u>XXXXXXXXXXXX</u>		

**Net Operating Losses (NOLs)**

For Individuals, Estates, and Trusts.

Go to [www.irs.gov/Form172](http://www.irs.gov/Form172) for instructions and the latest information.For calendar year XXXX, or other tax year beginning XXXXXXXXXX and ending XXXXXXXXXX

Name(s) shown on return <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Social security or employer identification number <u>XXXXXXXXXXXX</u>
Address (number and street). If you have a P.O. box, see instructions. <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	Apt. or suite no. <u>XXXXXX</u>
City, town, or post office. If you have a foreign address, also complete spaces below. <u>XXXXXXXXXXXXXXXXXXXX</u>	State <u>XX</u>
Foreign country name <u>XXXXXXXXXXXXXXXXXXXX</u>	ZIP code <u>XXXXXXXXXXXX</u>

**Part I NOL (see instructions)**

1 For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income (AGI) and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount .....	1	999999999999
2 Nonbusiness capital losses before limitation. Enter as a positive number .....	2	999999999999
3 Nonbusiness capital gains (without regard to any section 1202 exclusion) .....	3	999999999999
4 If line 2 is more than line 3, enter the difference. Otherwise, enter -0- .....	4	999999999999
5 If line 3 is more than line 2, enter the difference. Otherwise, enter -0- .....	5	999999999999
6 Nonbusiness deductions (see instructions). Enter as a positive number .....	6	999999999999
7 Nonbusiness income other than capital gains (see instructions) .....	7	999999999999
8 Add lines 5 and 7 .....	8	999999999999
9 If line 6 is more than line 8, enter the difference. Otherwise, enter -0- .....	9	999999999999
10 If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. <b>But don't enter more than line 5</b> .....	10	999999999999
11 Business capital losses before limitation. Enter as a positive number .....	11	999999999999
12 Business capital gains (without regard to any section 1202 exclusion) .....	12	999999999999
13 Add lines 10 and 12 .....	13	999999999999
14 Subtract line 13 from line 11. If zero or less, enter -0- .....	14	999999999999
15 Add lines 4 and 14 .....	15	999999999999
16 Enter, if any, the combined net short-term and long-term capital loss from your Schedule D (Form 1040). Estates and trusts, enter, if any, the total net short-term and long-term loss from Schedule D (Form 1041). Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 .....	16	999999999999
17 Section 1202 exclusion. Enter as a positive number .....	17	999999999999
18 Subtract line 17 from line 16. If zero or less, enter -0- .....	18	999999999999
19 If line 16 is a loss, enter, as a positive number, the smaller of: • The loss on line 16; or • \$3,000 (If filing Form 1040, \$1,500 when married filing separately) .....	19	999999999999
20 If line 18 is more than line 19, enter the difference. Otherwise, enter -0- .....	20	999999999999
21 If line 19 is more than line 18, enter the difference. Otherwise, enter -0- .....	21	999999999999
22 Subtract line 20 from line 15. If zero or less, enter -0- .....	22	999999999999
23 NOL deduction for losses from other years. Enter as a positive number .....	23	999999999999
24 <b>NOL. Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here. If the result is zero or more, you don't have an NOL</b> .....	24	999999999999

For Paperwork Reduction Act Notice, see the instructions.

Form **172** (12-2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part II NOL Carryover** (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	<u>XXX</u> preceding tax year ended: <u>XXXXXXX</u>	<u>XXX</u> preceding tax year ended: <u>XXXXXXX</u>
<b>1 NOL deduction.</b> Enter as a positive number .....	999999999	999999999
<b>2 Taxable income before the current year NOL carryback.</b> For estates and trusts, increase this amount by the sum of the charitable deduction (see instructions) .....	999999999	999999999
<b>3 Net capital loss deduction</b> (see instructions) .....	999999999	999999999
<b>4 Section 1202 exclusion.</b> Enter as a positive number (see instructions) .....	999999999	999999999
<b>5 Qualified business income deduction</b> (see instructions) .....	999999999	999999999
<b>6 Adjustment to adjusted gross income (AGI) (see instructions)</b> .....	999999999	999999999
<b>7 Adjustment to itemized deductions from line 33 below (see instructions)</b> .....	999999999	999999999
<b>8 Estates and trusts,</b> enter exemption amount .....	999999999	999999999
<b>9 Modified taxable income.</b> Add lines 2 through 8. If zero or less, enter -0- .....	999999999	999999999
<b>10 NOL carryover to the subsequent year.</b> Subtract line 9 from line 1. Enter the result from the first preceding tax year here and on the net operating loss line of Schedule 1 (Form 1040) or Form 1040-NR or the net operating loss deduction line of Form 1041. If zero or less, enter -0- (see instructions) .....	999999999	999999999
<b>Adjustment to Itemized Deductions</b> <b>(Individuals Only).</b> Complete lines 11 through 33 for the carryback year(s) for which you itemized deductions <b>only</b> if line 3, 4, or 5 above is more than zero.		
<b>11 AGI before the current year NOL carryback</b> .....	999999999	999999999
<b>12 Add lines 3 through 6 above</b> .....	999999999	999999999
<b>13 Modified AGI.</b> Add lines 11 and 12 .....	999999999	999999999
<b>14 Medical and dental expenses after AGI limitation from Sch. A (Form 1040), or as previously adjusted</b> .....	999999999	999999999
<b>15 Medical and dental expenses before AGI limitation from Sch. A (Form 1040), or as previously adjusted</b> .....	999999999	999999999
<b>16 Multiply line 13 by 7.5% (0.075)</b> .....	999999999	999999999
<b>17 Subtract line 16 from line 15. If zero or less, enter -0-</b> .....	999999999	999999999
<b>18 Subtract line 17 from line 14</b> .....	999999999	999999999
<b>19 Mortgage insurance premiums from Sch. A (Form 1040), for tax years before 2022, or as previously adjusted</b> .....	999999999	999999999
<b>20 Refigured mortgage insurance premiums (see instructions)</b> .....	999999999	999999999
<b>21 Subtract line 20 from line 19</b> .....	999999999	999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Form 172 (12-2024)

Page 3

**Part II NOL Carryover (see instructions) (continued)**

Complete one column before going to the next column. Start with the earliest carryback year.

	<u>XXX</u> preceding tax year ended: <u>XXXXXXX</u>	<u>XXX</u> preceding tax year ended: <u>XXXXXXX</u>
<b>22</b> Modified AGI from line 13 .....	999999999	999999999
<b>23</b> Enter as a positive number any NOL carryback from a prior year that was deducted to figure line 11 .....	999999999	999999999
<b>24</b> Add lines 22 and 23 .....	999999999	999999999
<b>25</b> Total charitable contributions for Sch. A (Form 1040 or Form 1040-NR), or as previously adjusted (see instructions) .....	999999999	999999999
<b>26</b> Refigured charitable contributions (see instructions) .....	999999999	999999999
<b>27</b> Subtract line 26 from line 25 .....		999999999
<b>28</b> Casualty and theft losses deduction from Form 4684 .....	999999999	999999999
<b>29</b> Casualty and theft losses before AGI limitation from Form 4684 .....	999999999	999999999
<b>30</b> Multiply line 22 by 10% (0.10) .....	999999999	999999999
<b>31</b> Subtract line 30 from line 29. If zero or less, enter -0- .....	999999999	999999999
<b>32</b> Subtract line 31 from line 28 .....		999999999
<b>33</b> Combine lines 18, 21, 27, and 32; enter the result here and on line 7 .....	999999999	999999999

Form 172 (12-2024)

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Taxpayer identification number XXXXXXXXXXXX	
Complete one column before going to the next column. Start with the earliest carryback year.		<u>XXX</u> preceding tax year ended <b>u</b> XXXXXXXX	<u>XXX</u> preceding tax year ended <b>u</b> XXXXXXXX
<b>1</b> AMT NOL deduction Enter as a positive number .....		999999999	999999999
<b>2</b> Alternative minimum taxable income before 2024 AMT NOL carryback. ....		999999999	999999999
<b>3</b> Net capital loss deduction (see instructions) .....		999999999	999999999
<b>4</b> Section 1202 exclusion. Enter as a positive number .....		999999999	999999999
<b>5</b> Domestic production activities deduction .....		999999999	999999999
<b>6</b> Adjustment to adjusted gross income (see instructions) .....		999999999	999999999
<b>7</b> Adjustment to itemized deductions (see instructions) .....		999999999	999999999
<b>8</b> Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0 .....		999999999	999999999
<b>9</b> Alternative taxable income limitation. (Enter 90% of line 8.) .....		999999999	999999999
<b>10</b> AMT NOL carryover  <b>Adjustment to Itemized Deductions (Individuals Only)</b> Complete lines 11 through 22 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.			
<b>11</b> Adjusted gross income before 2024 NOL carryback .....		999999999	999999999
<b>12</b> Add lines 3 through 6 above .....		999999999	999999999
<b>13</b> Modified adjusted gross income. Add lines 11 and 12 .....		999999999	999999999
<b>14</b> Medical expense adjustment from Worksheet B .....		999999999	999999999
<b>15</b> Enter the smaller of Worksheet B, line 17, or 2.5% of line 13 above. ....		999999999	999999999
<b>16</b> Medical and dental from Form 6251, line 2 .....		999999999	999999999
<b>17</b> Subtract line 16 from line 15. ....		999999999	999999999
<b>18</b> Combine line 14 and line 17 .....		999999999	999999999
<b>19</b> Mortgage insurance premiums adjustment from Worksheet B, line 21 .....		999999999	999999999
<b>20</b> Charitable contributions adjustment from Worksheet B, line 27 .....		999999999	999999999
<b>21</b> Casualty and theft losses adjustment from Worksheet B, line 32 .....		999999999	999999999
<b>22</b> Adjustment to itemized deductions Combine lines 18 through 21 .....		999999999	999999999

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

Enter applicable carryback year **u**

1. Add the amounts from Form 1045, Schedule B, lines 17, 20, 26, and 31; plus the total of "Taxes You Paid," "Interest You Paid" except "Mortgage insurance premiums," and "Other Miscellaneous Deductions" deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted .....

2. Add the amounts from Form 1045, Schedule B, lines 17 and 31 and any amount included on Form 1045, Schedule B, line 26, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area; plus the amounts of "Investment interest" and any gambling, casualty, and theft losses deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted .....

3. Subtract line 2 from line 1. If the result is zero or less, stop here; combine the amounts from Form 1045, Schedule B, lines 18, 21, 27, and 32, and enter the result on line 38 and line 7 of Form 1045, Schedule B .....

4. Multiply line 3 by 80% (0.80) .....

5. Enter the amount from Form 1045, Schedule B, line 22 .....

6. Enter: (For years before 2018):

- \$309,900 for joint filers and qualifying widow(er); \$284,050 for head of household; \$258,250 for unmarried (and neither head of household nor qualifying widow(er)); and \$154,950 for married filing separately for 2015;

- \$311,300 for joint filers and qualifying widow(er); \$285,350 for head of household; \$259,400 for unmarried (and neither head of household nor qualifying widow(er)); and \$155,650 for married filing separately for 2016; or

- \$313,800 for joint filers and qualifying widow(er); \$287,650 for head of household; \$261,500 for unmarried (and neither head of household nor qualifying widow(er)); and \$156,900 for married filing separately for 2017.

7. Subtract line 6 from line 5 .....

8. Multiply line 7 by 3% (0.03) .....

9. Enter the smaller of line 4 or line 8 .....

10. Total Itemized Deductions entered on your Schedule A for the carryback year or as previously adjusted .....

11. Subtract line 9 from line 1 .....

12. Subtract line 11 from line 10. Enter the difference here and on line 7 of Form 1045, Schedule B .....

	9999	9999	9999
1. Add the amounts from Form 1045, Schedule B, lines 17, 20, 26, and 31; plus the total of "Taxes You Paid," "Interest You Paid" except "Mortgage insurance premiums," and "Other Miscellaneous Deductions" deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted .....	999999999	999999999	999999999
2. Add the amounts from Form 1045, Schedule B, lines 17 and 31 and any amount included on Form 1045, Schedule B, line 26, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area; plus the amounts of "Investment interest" and any gambling, casualty, and theft losses deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted .....	999999999	999999999	999999999
3. Subtract line 2 from line 1. If the result is zero or less, stop here; combine the amounts from Form 1045, Schedule B, lines 18, 21, 27, and 32, and enter the result on line 38 and line 7 of Form 1045, Schedule B .....	999999999	999999999	999999999
4. Multiply line 3 by 80% (0.80) .....	999999999	999999999	999999999
5. Enter the amount from Form 1045, Schedule B, line 22 .....	999999999	999999999	999999999
6. Enter: (For years before 2018):			
• \$309,900 for joint filers and qualifying widow(er); \$284,050 for head of household; \$258,250 for unmarried (and neither head of household nor qualifying widow(er)); and \$154,950 for married filing separately for 2015;			
• \$311,300 for joint filers and qualifying widow(er); \$285,350 for head of household; \$259,400 for unmarried (and neither head of household nor qualifying widow(er)); and \$155,650 for married filing separately for 2016; or			
• \$313,800 for joint filers and qualifying widow(er); \$287,650 for head of household; \$261,500 for unmarried (and neither head of household nor qualifying widow(er)); and \$156,900 for married filing separately for 2017.			
7. Subtract line 6 from line 5 .....	999999999	999999999	999999999
8. Multiply line 7 by 3% (0.03) .....	999999999	999999999	999999999
9. Enter the smaller of line 4 or line 8 .....	999999999	999999999	999999999
10. Total Itemized Deductions entered on your Schedule A for the carryback year or as previously adjusted .....	999999999	999999999	999999999
11. Subtract line 9 from line 1 .....	999999999	999999999	999999999
12. Subtract line 11 from line 10. Enter the difference here and on line 7 of Form 1045, Schedule B .....	999999999	999999999	999999999

Form  
**1040**

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX

Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return****2024**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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 XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXXXXXXXX	XXXXXXX	Your social security number XXXXXXXXXXXX	
If joint return, spouse's first name and middle initial XXXXXXXXXXXXXX	Last name XXXXXXXXXXXXXXXXXXXX	XXXXXXX	Spouse's social security number XXXXXXXXXXXX XXX	
Home address (number and street). If you have a P.O box, see instructions. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Apt. no. XXXXXX	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
City, town, or post office. If you have a foreign address, also complete spaces below. XXXXXXXXXXXXXXXXXXXXXX		State XX		ZIP code XXXXXXXXXXXX
Foreign country name XXXXXXXXXXXXXXXXXXXXXX	Foreign province/state/county XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Foreign postal code XXXXXXXXXXXXXX		
		<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse		

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

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

 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): XXXXXXXXXXXXXXXXXXXXXXXXX**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 alienAge/Blindness **You:**  Were born before January 2, 1960  Are blind **Spouse:**  Was born before January 2, 1960  Is blind

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

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) .....	<b>1a</b> 999999999999
<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>	<b>b</b> Household employee wages not reported on Form(s) W-2 .....	<b>1b</b> 999999999999
	<b>c</b> Tip income not reported on line 1a (see instructions) .....	<b>1c</b> 999999999999
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) .....	<b>1d</b> 999999999999
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 .....	<b>1e</b> 999999999999
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 .....	<b>1f</b> 999999999999
	<b>g</b> Wages from Form 8919, line 6 .....	<b>1g</b> 999999999999
	<b>h</b> Other earned income (see instructions) .....	<b>1h</b> 999999999999
	<b>i</b> Nontaxable combat pay election (see instructions) .....	<b>1i</b> 999999999999
	<b>z</b> Add lines 1a through 1h .....	<b>1z</b> 999999999999
	<b>2a</b> Tax-exempt interest .....	<b>2a</b> 999999999999
	<b>3a</b> Qualified dividends .....	<b>3a</b> 999999999999
	<b>4a</b> IRA distributions .....	<b>4a</b> 999999999999
	<b>5a</b> Pensions and annuities .....	<b>5a</b> 999999999999
	<b>6a</b> Soc. sec. ben. XXXXX .....	<b>6a</b> 999999999999
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) .....	<input checked="" type="checkbox"/>
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here XXXXX 99999999 XXXXXXXX <input checked="" type="checkbox"/>	
	<b>8</b> Additional income from Schedule 1, line 10 .....	<b>8</b> 999999999999
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> .....	<b>9</b> 999999999999
	<b>10</b> Adjustments to income from Schedule 1, line 26 .....	<b>10</b> 999999999999
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> .....	<b>11</b> 999999999999
	<b>12</b> Standard deduction or itemized deductions (from Schedule A) .....	<b>12</b> 999999999999
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A .....	<b>13</b> 999999999999
	<b>14</b> Add lines 12 and 13 .....	<b>14</b> 999999999999
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income XXXXXXXXXXXXXXX 999999999999	<b>15</b> 999999999999

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

Form **1040** (2024)

<b>Tax and Credits</b>	16 Tax (see instructions). Check if any from Form(s): 1 <input checked="" type="checkbox"/> 8814 2 <input checked="" type="checkbox"/> 4972 3 <input checked="" type="checkbox"/> XXXXXXXXX 999999999999	16 999999999999
	17 Amount from Schedule 2, line 3	17 999999999999
	18 Add lines 16 and 17 XXXXXXXXXX	18 999999999999
	19 Child tax credit or credit for other dependents from Schedule 8812	19 999999999999
	20 Amount from Schedule 3, line 8	20 999999999999
	21 Add lines 19 and 20	21 999999999999
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 999999999999
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23 999999999999
	24 Add lines 22 and 23. This is your <b>total tax</b>	24 999999999999
<b>Payments</b>	25 Federal income tax withheld from: a Form(s) W-2 ..... b Form(s) 1099 ..... c Other forms (see instructions) ..... XXXXXXXXXX d Add lines 25a through 25c .....	25a 999999999999 25b 999999999999 25c 999999999999 25d 999999999999
	26 2024 estimated tax payments and amount applied from 2023 return XXX XXXXXXXXXX 27 Earned income credit (EIC) XXX XX 27 999999999999 28 Additional child tax credit from Schedule 8812 XXXX 99999999 28 999999999999 29 American opportunity credit from Form 8863, line 8 ..... 29 999999999999 30 Reserved for future use ..... 30 31 Amount from Schedule 3, line 15 ..... 31 999999999999 32 Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> ..... 32 999999999999 33 Add lines 25d, 26, and 32. These are your <b>total payments</b> ..... XXXXXXXX 9999999999 33 999999999999	32 999999999999 33 999999999999
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> ..... 35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/> b Routing number XXXXXXXXX c Type: <input checked="" type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings d Account number XXXXXXXXXXXXXXXXXXXX	34 999999999999 35a 999999999999
	36 Amount of line 34 you want <b>applied to your 2025 estimated tax</b> 36 999999999999	36 999999999999
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions 38 Estimated tax penalty (see instructions) 38 999999999999	37 999999999999

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions ..... Designee's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No
	Phone no. XXXXXXXXXX	Personal identification number (PIN) XXXXX

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return? See instructions. Keep a copy for your records.	Your signature XXXXXXXXXXXXXXXXXXXXXXX	Date	Your occupation XXXXXXXXXXXXXXXXXXXXXXX	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	XXXXXX
	Spouse's signature. If a joint return, <b>both</b> must sign. XXXXXXXXXXXXXXXXXXXXXXX	Date	Spouse's occupation XXXXXXXXXXXXXXXXXXXXXXX	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	XXXXXX
	Phone no. XXXXXXXXXX Email address XXXXXXXXXXXXXXXXXXXXXXX				
<b>Paid Preparer Use Only</b>	Preparer's name XXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXX	PTIN XXXXXXXXXX	Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's name XXXXXXXXXXXXXXXXXXXXXXX				
	Firm's address XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			Firm's EIN XXXXXXXXXX	

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

XXXXX XXX 9999999999 XXX 9999999999 XXX 9999999999 XXX 9999999999

XXXXXXXXXXXXXXXXXXXX

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

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

OMB No. 1545-0074

**2024**Attachment Sequence No. **07**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number  
XXXXXXXXXX

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.		
	1 Medical and dental expenses (see instructions) .....	1 999999999999	
	2 Enter amount from Form 1040 or 1040-SR, line 11 .....	2   999999999999	
	3 Multiply line 2 by 7.5% (0.075) .....	3 999999999999	
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 999999999999
<b>Taxes You Paid</b>	<p>5 State and local taxes.</p> <p>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 checked="" type="checkbox"/> 5a 999999999999</p> <p>b State and local real estate taxes (see instructions) 5b 999999999999</p> <p>c State and local personal property taxes 5c 999999999999</p> <p>d Add lines 5a through 5c 5d 999999999999</p> <p>e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e 999999999999</p> <p>6 Other taxes. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXXXX</p> <p>7 Add lines 5e and 6 6 999999999999</p>		
<b>Interest You Paid</b>	<p>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 checked="" type="checkbox"/> 8a 999999999999</p> <p>a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8b 999999999999</p> <p>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 XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX</p> <p>c Points not reported to you on Form 1098. See instructions for special rules 8c 999999999999</p> <p>d Reserved for future use 8d</p> <p>e Add lines 8a through 8c 8e 999999999999</p> <p>9 Investment interest. Attach Form 4952 if required. See instructions 9 999999999999</p> <p>10 Add lines 8e and 9 XXXXXXXXXX 10 999999999999</p>		
<b>Gifts to Charity</b>	<p>11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 999999999999</p> <p>12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 12 999999999999</p> <p>13 Carryover from prior year 13 999999999999</p> <p>14 Add lines 11 through 13 14 999999999999</p>		
<b>Casualty and Theft Losses</b>	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		
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: XXXXXXXXXXXXXXXXXXXXXXXXXXXX 16 999999999999		
<b>Total Itemized Deductions</b>	<p>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 999999999999</p> <p>18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input checked="" type="checkbox"/></p>		

**1040-NR**

Department of the Treasury—Internal Revenue Service

**U.S. Nonresident Alien Income Tax Return****2024**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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

See separate instructions.

Your first name and middle initial  <u>XXXXXXXXXXXXXX</u>	Last name  <u>XXXXXXXXXXXXXXXXXXXX</u>	Your identifying number (see instructions)  <u>XXXXXXXXXXXX</u>
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Home address (number and street). If you have a P.O. box, see instructions.  <u>XXXXXXXXXXXXXXXXXXXXXX</u>	Apt. no.  <u>XXXXXX</u>
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City, town, or post office. If you have a foreign address, also complete spaces below.  <u>XXXXXXXXXXXXXXXXXXXXXX</u>	State  <u>XX</u>	ZIP code  <u>XXXXXXXXXXXX</u>
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Foreign country name  <u>XXXXXXXXXXXXXX</u>	Foreign province/state/county  <u>XXXXXXXXXXXXXXXXXXXXXX</u>	Foreign postal code  <u>XXXXXXXXXXXXXX</u>
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<b>Filing Status</b> Check only one box.  <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  <u>XXXXXXXXXXXXXXXXXXXXXX</u>
--	---

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.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
----------------	--	---

Dependents (see instructions):  If more than four dependents, see instructions and check here <input checked="" type="checkbox"/>	(1) First name  <u>XXXXXXXXXXXX</u>	Last name  <u>XXXXXXXXXXXXXX</u>	(2) Dependent's identifying number  <u>XXXXXXXXXXXX</u>	(3) Relationship to you  <u>XXXXXXXXXXXXXX</u>	(4) Check the box if qualifies for (see instr.):	
					Child tax credit  <input checked="" type="checkbox"/>	Credit for other dependents  <input checked="" type="checkbox"/>
					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a <u>999999999999</u>
	b Household employee wages not reported on Form(s) W-2	1b <u>999999999999</u>
	c Tip income not reported on line 1a (see instructions)	1c <u>999999999999</u>
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d <u>999999999999</u>
	e Taxable dependent care benefits from Form 2441, line 26	1e <u>999999999999</u>
	f Employer-provided adoption benefits from Form 8839, line 29	1f <u>999999999999</u>
	g Wages from Form 8919, line 6	1g <u>999999999999</u>
	h Other earned income (see instructions)	1h <u>999999999999</u>
	i Reserved for future use	1i <u></u>
	j Reserved for future use	1j <u></u>
	k Total income exempt by a treaty from Schedule OI, (Form 1040-NR), Item L line (1)(e)	1k <u>999999999999</u>
	z Add lines 1a through 1h	1z <u>999999999999</u>
	2a Tax-exempt interest	2a <u>999999999999</u>
	3a Qualified dividends	3a <u>999999999999</u>
	4a IRA distributions	4a <u>999999999999</u>
	5a Pensions and annuities	5a <u>999999999999</u>
	6 Reserved for future use	6 <u></u>
	7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input checked="" type="checkbox"/>	7 <u>999999999999</u>
	8 Other income from Schedule 1 (Form 1040), line 10	8 <u>XXXXXXXXXXXXXXXXXXXXXX</u>
	9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>	9 <u></u>
	10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>	10 <u></u>
	11 Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	11 <u></u>
	12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12 <u>999999999999</u>
	13a Qualified business income deduction from Form 8995 or Form 8995-A	13a <u>999999999999</u>
	b Exemptions for estates and trusts only (see instructions)	13b <u>999999999999</u>
	c Add lines 13a and 13b	13c <u>999999999999</u>
	14 Add lines 12 and 13c	14 <u>999999999999</u>
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>	15 <u>999999999999</u>

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

Form **1040-NR** (2024)

Tax and Credits	16 Tax (see instr.). Check if any from Form(s): 1 <input checked="" type="checkbox"/> 8814 2 <input checked="" type="checkbox"/> 4972 3 <input checked="" type="checkbox"/> XXXX 999999999999 17 Amount from Schedule 2 (Form 1040), line 3 18 Add lines 16 and 17 19 Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040) 20 Amount from Schedule 3 (Form 1040), line 8 21 Add lines 19 and 20 22 Subtract line 21 from line 18. If zero or less, enter -0 23a Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 b Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 c Transportation tax (see instructions) d Add lines 23a through 23c 24 Add lines 22 and 23d. This is your <b>total tax</b>	16 999999999999 17 999999999999 18 999999999999 19 999999999999 20 999999999999 21 999999999999 22 999999999999 23a 999999999999 23b 999999999999 23c 999999999999 23d 999999999999 24 999999999999		
Payments	25 Federal income tax withheld from: a Form(s) W-2 b Form(s) 1099 c Other forms (see instructions) d Add lines 25a through 25c e Form(s) 8805 f Form(s) 8288-A g Form(s) 1042-S 26 2024 estimated tax payments and amount applied from 2023 return 27 Reserved for future use 28 Additional child tax credit from Schedule 8812 (Form 1040) 29 Credit for amount paid with Form 1040-C 30 Reserved for future use 31 Amount from Schedule 3 (Form 1040), line 15 32 Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> 33 Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> XXXXXXXXX 999999999999	25a 999999999999 25b 999999999999 25c 999999999999 25d 999999999999 25e 999999999999 25f 999999999999 25g 999999999999 26 999999999999 27 28 999999999999 29 999999999999 30 31 999999999999 32 999999999999 33 999999999999 34 999999999999 35a 999999999999		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> 35a Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input checked="" type="checkbox"/> b Routing number XXXXXXXXXX c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number XXXXXXXXXXXXXXXXXXXXXXX e If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 36 Amount of line 34 you want <b>applied to your 2025 estimated tax</b>	36 999999999999		
Amount You Owe	37 Subtract line 33 from line 24. This is the <b>amount you owe</b> For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions 38 Estimated tax penalty (see instructions)	37 999999999999 38 999999999999		
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Phone no. XXXXXXXXXXXXXXX Personal identification number (PIN) XXXXXX 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 XXXXXXXXXXXXXXX Date XXXXXXXXX Your occupation XXXXXXXXXXXXXXX If the IRS sent you an Identity Protection PIN, enter it here (see instr.) XXXXXX			
Sign Here	Phone no. XXXXXXXXXXXXXXX Email address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
Paid Preparer Use Only	Preparer's name XXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXX PTIN XXXXXXXXXX	Check if: <input checked="" type="checkbox"/> Self-employed
	Firm's name XXXXXXXXXXXXXXXXXXXXXXX		Phone no. XXXXXXXXXXXXXXX	
	Firm's address XXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		Firm's EIN XXXXXXXXXX	

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Form 1040-NR (2024)

XXXXXX XXX 9999999999 XXX 9999999999 XXX 9999999999 XXX X 9999999999

XXXXXX XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXX 999999999999

XXXXXXXXXXXXXXXXXXXX

**SCHEDULE A**  
**(Form 1040-NR)**Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **7A****Itemized Deductions**

Attach to Form 1040-NR.

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

Name shown on Form 1040-NR

XX

Your identifying number

XXXXXXXXXXXX

**Taxes You Paid**

1 a State and local income taxes .....

1a 999999999999

b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately) .....

1b 999999999999

**Gifts to U.S. Charities**2 Gifts by cash or check. If you made any gift of \$250 or more, see  
instructions .....

2 999999999999

**Caution:** If you made a gift and got a benefit for it, see instructions.3 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 .....

3 999999999999

4 Carryover from prior year .....

4 999999999999

5 Add lines 2 through 4 .....

5 999999999999

**Casualty and Theft Losses**6 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 .....

6 999999999999

**Other Itemized Deductions**

7 Other – from list in instructions. List type and amount:

XXXXXXXXXXXXXXXXXXXXXXXXXXXX 999999999999

7 999999999999

**Total****Itemized Deductions**8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on  
Form 1040-NR, line 12 .....

X 8 999999999999

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the  
Instructions for Form 1040-NR.

Schedule A (Form 1040-NR) 2024

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**SCHEDULE NEC**  
**(Form 1040-NR)**

Department of the Treasury  
Internal Revenue Service

XXXXXXXXXXXXXXXXXXXX  
**Tax on Income Not Effectively Connected With a U.S. Trade or Business**

OMB No. 1545-0074

**2024**

Attachment Sequence No. **7B**

Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Name shown on Form 1040-NR

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your identifying number  
XXXXXXXXXXXX

Enter amount of income under the appropriate rate of tax. See instructions.

<b>Nature of Income</b>	(a) 10%	(b) 15%	(c) 30%	<b>(d) Other (specify)</b>	
				99999 %	99999 %
1 Dividends and dividend equivalents:					
a Dividends paid by U.S. corporations .....	1a 9999999999	9999999999	9999999999	9999999999	9999999999
b Dividends paid by foreign corporations .....	1b 9999999999	9999999999	9999999999	9999999999	9999999999
c Dividend equivalent payments received with respect to section 871(m) transactions .....	1c 9999999999	9999999999	9999999999	9999999999	9999999999
2 Interest:					
a Mortgage .....	2a 9999999999	9999999999	9999999999	9999999999	9999999999
b Paid by foreign corporations .....	2b 9999999999	9999999999	9999999999	9999999999	9999999999
c Other .....	2c 9999999999	9999999999	9999999999	9999999999	9999999999
3 Industrial royalties (patents, trademarks, etc.) .....	3 9999999999	9999999999	9999999999	9999999999	9999999999
4 Motion picture or TV copyright royalties .....	4 9999999999	9999999999	9999999999	9999999999	9999999999
5 Other royalties (copyrights, recording, publishing, etc.) .....	5 9999999999	9999999999	9999999999	9999999999	9999999999
6 Real property income and natural resources royalties .....	6 9999999999	9999999999	9999999999	9999999999	9999999999
7 Pensions and annuities .....	7 9999999999	9999999999	9999999999	9999999999	9999999999
8 Social security benefits .....	8 9999999999	9999999999	9999999999	9999999999	9999999999
9 Capital gain from line 18 below .....	9 9999999999	9999999999	9999999999	9999999999	9999999999
10 Gambling — Residents of Canada only. Enter net income in column (c). If zero or less, enter -0.					
a Winnings 9999999999					
b Losses 9999999999					
11 Gambling — Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	10c		9999999999	9999999999	
12 Other (specify): XXXXXXXXXXXXXXXXXXXXXXX	11 9999999999		9999999999	9999999999	
13 Add lines 1a through 12 in columns (a) through (d)	12 9999999999	9999999999	9999999999	9999999999	9999999999
14 Multiply line 13 by rate of tax at top of each column .....	13 9999999999	9999999999	9999999999	9999999999	9999999999
15 Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a .....				15 9999999999	

**Capital Gains and Losses From Sales or Exchanges of Property**

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	9999999999	9999999999	9999999999	9999999999

17 Add columns (f) and (g) of line 16 .....

18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- .....

17 9999999999 9999999999

18 9999999999

XXXXXXXXXXXXXXXXXXXX

**SCHEDULE 1**

(Form 1040)

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 01**Additional Income and Adjustments to Income**

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

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

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

XX

Your social security number  
XXXXXXXXXX

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 .....

999999999999

**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](http://www.irs.gov/1099).**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes .....	1	999999999999
2a	Alimony received .....	2a	999999999999
b	Date of original divorce or separation agreement (see instructions): XXXXXXXXXX		
3	Business income or (loss). Attach Schedule C .....	3	999999999999
4	Other gains or (losses). Attach Form 4797 .....	4	999999999999
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	5	999999999999
6	Farm income or (loss). Attach Schedule F .....	6	999999999999
7	Unemployment compensation .....	7	999999999999
8	Other income:		
a	Net operating loss .....	8a	(999999999999 )
b	Gambling .....	8b	999999999999
c	Cancellation of debt .....	8c	999999999999
d	Foreign earned income exclusion from Form 2555 .....	8d	(999999999999 )
e	Income from Form 8853 .....	8e	999999999999
f	Income from Form 8889 .....	8f	999999999999
g	Alaska Permanent Fund dividends .....	8g	999999999999
h	Jury duty pay .....	8h	999999999999
i	Prizes and awards .....	8i	999999999999
j	Activity not engaged in for profit income .....	8j	999999999999
k	Stock options .....	8k	999999999999
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	999999999999
m	Olympic and Paralympic medals and USOC prize money (see instructions) .....	8m	999999999999
n	Section 951(a) inclusion (see instructions) .....	8n	999999999999
o	Section 951A(a) inclusion (see instructions) .....	8o	999999999999
p	Section 461(l) excess business loss adjustment .....	8p	999999999999
q	Taxable distributions from an ABLE account (see instructions) .....	8q	999999999999
r	Scholarship and fellowship grants not reported on Form W-2 .....	8r	999999999999
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	8s	(999999999999 )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	8t	999999999999
u	Wages earned while incarcerated .....	8u	999999999999
v	Digital assets received as ordinary income not reported elsewhere. See instructions .....	8v	999999999999
z	Other income. List type and amount: XXXXXXXXXX	8z	999999999999
9	Total other income. Add lines 8a through 8z .....	9	999999999999
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	10	999999999999

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

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

11	Educator expenses .....	11	999999999999
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	12	999999999999
13	Health savings account deduction. Attach Form 8889 .....	13	999999999999
14	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	14	999999999999
15	Deductible part of self-employment tax. Attach Schedule SE .....	15	999999999999
16	Self-employed SEP, SIMPLE, and qualified plans .....	16	999999999999
17	Self-employed health insurance deduction .....	17	999999999999
18	Penalty on early withdrawal of savings .....	18	999999999999
19a	Alimony paid .....	19a	999999999999
b	Recipient's SSN .....		XXXXXXXXXXXX
c	Date of original divorce or separation agreement (see instructions): .....		XXXXXXXXXXXX
20	IRA deduction .....	20	999999999999
21	Student loan interest deduction .....	21	999999999999
22	Reserved for future use .....	22	
23	Archer MSA deduction .....	23	999999999999
24	Other adjustments:		
a	Jury duty pay (see instructions) .....	24a	999999999999
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit .....	24b	999999999999
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	24c	999999999999
d	Reforestation amortization and expenses .....	24d	999999999999
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	24e	999999999999
f	Contributions to section 501(c)(18)(D) pension plans .....	24f	999999999999
g	Contributions by certain chaplains to section 403(b) plans .....	24g	999999999999
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	24h	999999999999
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations .....	24i	999999999999
j	Housing deduction from Form 2555 .....	24j	999999999999
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	24k	999999999999
z	Other adjustments. List type and amount: .....	24z	999999999999
25	Total other adjustments. Add lines 24a through 24z .....	25	999999999999
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 .....	26	999999999999

XXXXXXXXXXXXXXXXXXXX

**SCHEDULE 2**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **02**

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your social security number

XXXXXXXXXX

**Part I Tax**

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

<b>1a</b>	999999999999	
<b>1b</b>	999999999999	
<b>1c</b>	999999999999	
<b>1d</b>	999999999999	
<b>1e</b>	999999999999	
<b>1f</b>	999999999999	
<b>1y</b>	999999999999	
<b>1z</b>	999999999999	
<b>2</b>	999999999999	
<b>3</b>	999999999999	

**Part II Other Taxes**

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

<b>4</b>	999999999999	
<b>5</b>	999999999999	
<b>6</b>	999999999999	
<b>7</b>	999999999999	
<b>8</b>	999999999999	
<b>9</b>	999999999999	
<b>10</b>	999999999999	
<b>11</b>	999999999999	
<b>12</b>	999999999999	
<b>13</b>	999999999999	
<b>14</b>	999999999999	
<b>15</b>	999999999999	
<b>16</b>	999999999999	

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

**Part II Other Taxes (continued)****17** Other additional taxes:a Recapture of other credits. List type, form number, and amount:  
XXXXXXXXXXXXXXXXXXXX XXXX

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

17a	999999999999		
17b	999999999999		
17c	999999999999		
17d	999999999999		
17e	999999999999		
17f	999999999999		
17g	999999999999		
17h	999999999999		
17i	999999999999		
17j	999999999999		
17k	999999999999		
17l	999999999999		
17m	999999999999		
17n	999999999999		
17o	999999999999		
17p	999999999999		
17q	999999999999		
17z	999999999999		
18	999999999999	18	999999999999
19	999999999999	19	999999999999
20	999999999999		
21	999999999999	21	999999999999

Schedule 2 (Form 1040) 2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number  
XXXXXXXXXXXX**Statement Period Sch A - Itemized Deduction Worksheet**

1. Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 (Lines 1, 5, 6, 13 and 14 from 1040NR page 3) ..... 1. 999999999999
2. Enter the total of the amounts from Schedule A, lines 4, 14, and 20, (line 6 1040NR page 3) plus any gambling and casualty or theft losses included on line 28 (line 14 1040NR page 3). **Caution:** Be sure your total gambling and casualty/theft losses are identified on line 28 (Line 14 1040NR page 3) ..... 2. 999999999999
3. Subtract line 2 from line 1. If the result is zero, **stop here**; enter the amount from line 1 above on Schedule A, line 29 (line 15 1040NR page 3) ..... 3. 999999999999
4. Multiply line 3 by 80% (.80) ..... 4. 999999999999
5. Enter the amount from Form 1040, line 38 ..... 5. 999999999999
6. Enter \$320,000 if married filing jointly or qualifying widow(er); \$20,800 if head of household; \$266,700 if single; or \$160,000 if married filing separately ..... 6. 999999999999
7. Subtract line 6 from line 5. If the result is zero or less, **stop here**; enter the amount from line 1 above on Schedule A, line 29 ..... 7. 999999999999
8. Multiply line 7 by 3% (.03) ..... 8. 999999999999
9. Enter the **smaller** of line 4 or line 8 ..... 9. 999999999999
10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29 (line 15 1040NR page 3) ..... 10. 999999999999

**Form 1040NR Itemized Deduction Worksheet Amounts**

Line 1 - Itemized deductions before phaseout	<u>999999999999</u>	Line 9 - Itemized Deduction Phaseout Amount	<u>999999999999</u>
Line 3 - Itemized deduction subject to phaseout	<u>999999999999</u>	Line 10 - Total itemized deductions	<u>999999999999</u>

**Return 1040NR Itemized Deductions**

1040NR Page 3 Itemized Deductions	(A) 100% Before Phaseout Itemized Deduct WS Ln 1	(B) Phaseout Reduction Itemized Deduct WS Ln 9	(C) Return Deduct (A)-(B) Itemized Deduct WS Ln 10
Taxes (Line 1)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Gifts to U.S. Charity (Line 5)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Casualty (Line 6)	<u>999999999999</u>		<u>999999999999</u>
Misc 2% AGI (Line 13)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Misc Other (Line 14)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

**Statement Period Only Itemized Deductions Reported on 1040NR Page 2**

Statement Sch A Itemized Deductions	Statement Period Sch A - Itemized Deduction Worksheet				
	(A) 100% Before Phaseout Worksheet Line 1	(B) Phaseout Reduction Worksheet Line 9	(C) Stmt Deduction (A)-(B) Worksheet Line 10	(D) Return Deduction 1040NR Page 3 Line 15	(E) Stmt Only Ded (C)-(D) 1040NR Page 2 SchA1040
Medical (Line 4)	<u>999999999999</u>		<u>999999999999</u>		<u>999999999999</u>
Taxes (Line 9)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Interest (Line 15)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>		<u>999999999999</u>
Charity (Line 19)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Casualty (Line 20)	<u>999999999999</u>		<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Misc 2% AGI (Line 27)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Misc Other (Line 28)	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>
Total	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>	<u>999999999999</u>

**Application for Employer Identification Number**  
 (For use by employers, corporations, partnerships, trusts, estates, churches,  
 government agencies, Indian tribal entities, certain individuals, and others.)

See separate instructions for each line. Keep a copy for your records.  
 Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
2 Trade name of business (if different from name on line 1)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
4a Mailing address (room, apt., suite no. and street, or P.O. box)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
4b City, state, and ZIP code (if foreign, see instructions)  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
5a Street address (if different) (Don't enter a P.O. box.)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
5b City, state, and ZIP code (if foreign, see instructions)  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
6 County and state where principal business is located  XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX			
7a Name of responsible party  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
7b SSN, ITIN, or EIN  XXXXXXXXXXXX			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?  ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members  ..... XXXXXXXX		
8c If 8a is "Yes," was the LLC organized in the United States? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). <b>Caution:</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input checked="" type="checkbox"/> Sole proprietor (SSN) XXXXXXXXXX <input checked="" type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation (enter form number to be filed) XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Personal service corporation <input checked="" type="checkbox"/> Church or church-controlled organization <input checked="" type="checkbox"/> Other nonprofit organization (specify) XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX		<input checked="" type="checkbox"/> Estate (SSN of decedent) XXXXXXXXXX <input checked="" type="checkbox"/> Plan administrator (TIN) XXXXXXXXXX <input checked="" type="checkbox"/> Trust (TIN of grantor) XXXXXXXXXX <input checked="" type="checkbox"/> Military/National Guard <input checked="" type="checkbox"/> Farmers' cooperative <input checked="" type="checkbox"/> REMIC	<input checked="" type="checkbox"/> State/local government <input checked="" type="checkbox"/> Federal government <input checked="" type="checkbox"/> Indian tribal governments/enterprises
		Group Exemption Number (GEN) if any XXXXXXXXXX	
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State XXXXXXXXXXXXXXXXXXXXXX	Foreign country XXXXXXXXXXXXXXXXXXXXXX
10 Reason for applying (check only one box)		<input checked="" type="checkbox"/> Banking purpose (specify purpose) XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Started new business (specify type) XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Purchased going business <input checked="" type="checkbox"/> Hired employees (Check the box and see line 13.) <input checked="" type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) XXXXXXXXXXXXXXXXX	
11 Date business started or acquired (month, day, year). See instructions.  XXXXXXX		12 Closing month of accounting year XXXXXXXXXX	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		<input checked="" type="checkbox"/> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input checked="" type="checkbox"/>	
Agricultural 99999999		Household 99999999	Other 99999999
15 First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		XXXXXXX	
16 Check <b>one</b> box that best describes the principal activity of your business.		<input checked="" type="checkbox"/> Health care & social assistance <input checked="" type="checkbox"/> Accommodation & food service <input checked="" type="checkbox"/> Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX	
<input checked="" type="checkbox"/> Construction <input checked="" type="checkbox"/> Real estate		<input checked="" type="checkbox"/> Wholesale—agent/broker <input checked="" type="checkbox"/> Wholesale—other <input checked="" type="checkbox"/> Retail	
<input checked="" type="checkbox"/> Rental & leasing <input checked="" type="checkbox"/> Manufacturing		<input checked="" type="checkbox"/> Transportation & warehousing <input checked="" type="checkbox"/> Finance & insurance	
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here XXXXXXXXXX			

Third Party Designee	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Designee's telephone number (include area code) XXXXXXXXXXXX
	Address and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Designee's fax number (include area code) XXXXXXXXXXXX	

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title  
(type or print clearly) XXXXXXXXXXXXXXXXXXXXXXXXX

Signature \_\_\_\_\_ Date \_\_\_\_\_

Applicant's telephone number (include area code)

XXXXXXXXXXXX

Applicant's fax number (include area code)

XXXXXXXXXXXX

# Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

Go to [www.irs.gov/FormSS8](http://www.irs.gov/FormSS8) for instructions and the latest information.

## Disclosure of Information

The information provided on Form SS-8 may be disclosed to the firm, worker, or payer named below to assist the IRS in the determination process. For example, if you are a worker, we may disclose the information you provide on Form SS-8 to the firm or payer named below. The information can only be disclosed to assist with the determination process. See *Privacy Act and Paperwork Reduction Act Notice* in the separate instructions for more information. **If you do not want this information disclosed to other parties, do not file Form SS-8.**

### IMPORTANT THINGS YOU SHOULD KNOW

- The Form SS-8 must be fully completed. If you provide incomplete information, we may not be able to process your request.
- All questions in Parts I through IV must be explained with clear concise answers.
- Part V must be completed if the worker provides a service directly to customers or is a salesperson.
- If you cannot answer a question, enter "Unknown" or "Does not apply."
- If you need more space for a question, attach another sheet with the part and question number clearly identified. Write your firm's name (or worker's name) and employer identification number (or social security number) at the top of each additional sheet attached to this form.
- You MUST include copies of the Forms W-2, 1099-MISC, and/or 1099-NEC for each year you are contesting. See instructions.

Name of firm (or person) for whom the worker performed services

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Worker's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Firm's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Trade name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Worker's daytime telephone number

XXXXXXXXXXXX

Worker's alternative telephone number

XXXXXXXXXXXX

Firm's fax number

XXXXXXXXXXXX

Firm's website

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Worker's fax number

XXXXXXXXXXXX

Worker's social security number

XXXXXXXXXXXX

Firm's telephone number (include area code)

XXXXXXXXXXXX

Firm's employer identification number

XXXXXXXXXXXX

Worker's employer identification number (if any)

XXXXXXXXXXXX

**Note:** If the worker is paid for services performed for a business or individual not listed above, enter the name, address, and taxpayer identification number of that business/individual who paid the worker, if known. Explain the relationship between the firm and the business/individual who paid the worker.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

## Part I General Information

- 1 This form is being completed by:  Firm  Worker  
for services performed from beginning date XXXXXXXX to ending date XXXXXXXX.

MM/YYYY

MM/YYYY

**Caution:** Filing Form SS-8 does not prevent the expiration of the time in which a claim for refund must be filed.

- 2 Explain your reason(s) for filing this form.

- You received a bill from the IRS  
 You are unable to get workers' compensation benefits  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

You believe you erroneously received a Form 1099 or Form W-2  
 You were audited or are being audited by the IRS

STOP

Don't complete this form if payment was received for reasons unrelated to Form SS-8. See instructions.

**Did you remember to answer all questions and  
refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/fss8.pdf?](http://www.irs.gov/pub/irs-pdf/fss8.pdf)**

**Part I General Information (continued)**

- 3 Total number of workers who performed or are performing the same or similar services: 99999999.
- 4 How did the worker obtain the job? Attach any advertisement.  
 Application     Bid     Employment Agency     Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- 5 Attach copies of all supporting documentation (for example, contracts; invoices; memos; Forms W-2, Forms 1099-MISC, or Forms 1099-NEC issued or received; IRS closing agreements; or IRS rulings).
- a Inform us of any current or past litigation concerning the worker's status. XXXXXXXXXXXXXXXXXXXXXXXXX
- b If no income reporting forms (Form 1099-MISC, 1099-NEC, or W-2) were furnished to the worker, enter the amount of income earned for the years(s) at issue \$ 9999999
- c If both Form W-2 and Form 1099-MISC, or both Form W-2 and Form 1099-NEC, were issued or received, explain why.  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 6 Describe the firm's business. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 7 Did the worker receive pay from more than one entity (for example, two or more entities with different taxpayer identification numbers) because of a business sale, merger, acquisition, or reorganization?  No. Skip to line 8.  Yes. Complete the rest of line 7.
- Name of the firm's previous owner: XXXXXXXXXXXXXXXXXXXXXXXXX
- Previous owner's taxpayer identification number: XXXXXXXXXX Change was a:  Sale     Merger     Acquisition     Reorganization  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- Description of above change: XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- Date of change (MM/DD/YY): XXXXXXXXXX
- 8 What is the worker's job title? XXXXXXXXXXXXXXXXXXXXXXXXX
- Describe the worker's duties. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 9 Which do you believe the worker is? Check only one.  Employee     Independent contractor  
Explain. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 10 Did the worker perform any services for the firm before or after the dates entered on line 1 on page 1 of this form?  Yes  No  
If "Yes," what were the dates of service? XXXXXXXXXXXXXXXXXXXXXXXXX  
If "Yes," explain any differences between the services provided. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 11a Is the work done under a written agreement between the firm and the worker?  Yes  No  
If "Yes," attach a copy (preferably signed by both parties).  
If "Yes," describe the terms and conditions of the work arrangement. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- b Is the work done under an oral agreement?  Yes  No  
If "Yes," describe the details of the agreement. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part II Behavioral Control (Provide names and titles of specific individuals, if applicable.)**

- 1 What specific training and/or instruction is the worker given by the firm? XXXXXXXXXXXXXXXXXXXXXXXXX
- 2 Who gives the worker work assignments? XXXXXXXXXXXXXXXXXXXXXXXXX  
How are the assignments received?  In person     Phone     Email     Text message  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- 3 Who determines the methods by which the assignments are performed? XXXXXXXXXXXXXXXXXXXXXXXXX
- 4 If problems or complaints arise, who is contacted? XXXXXXXXXXXXXXXXXXXXXXXXX  
Who is responsible for the resolution? XXXXXXXXXXXXXXXXXXXXXXXXX

**Did you remember to answer all questions and  
refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/fss8.pdf?](http://www.irs.gov/pub/irs-pdf/fss8.pdf)**

**Part II Behavioral Control** (Provide names and titles of specific individuals, if applicable.) (continued)

- 5 Is the worker required to complete reports?  Yes  No  
If "Yes," attach examples.
- 6a How frequently does the worker perform services?  As scheduled  As needed  As available  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- b Describe the worker's primary services.  Sales  Timesheets  Patient logs  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- 7 Where are the services performed? If more than one location, what percentage of the worker's time is spent at each location?
- |   |          |
|---|----------|
| <input checked="" type="checkbox"/> Firm premises .....                       | XXXXXX % |
| <input checked="" type="checkbox"/> Worker's office or shop .....             | XXXXXX % |
| <input checked="" type="checkbox"/> Customer's location .....                 | XXXXXX % |
| <input checked="" type="checkbox"/> Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX | XXXXXX % |
- 8a Is the worker required to attend meetings?  Yes  No  
If "Yes," what type of meetings?  Sales  Staff  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- b Is the worker penalized if unable to attend a meeting?  Yes  No  
If "Yes," what is the penalty? XXXXXXXXXXXXXXXXXXXXXXXXX
- 9 Is the worker required to provide the services personally?  Yes  No
- 10 Can the worker hire substitutes or helpers?  Yes  No
- 11 If the worker hires the substitutes or helpers, is approval required?  Yes  No  
If "Yes," who approves the hiring?  Firm  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- 12 Does the worker pay substitutes or helpers?  Yes  No  
If "Yes," is the worker reimbursed?  Yes  No  
If the worker is reimbursed, explain who reimburses them. XXXXXXXXXXXXXXXXXXXXXXXXX

**Part III Financial Control** (Provide names and titles of specific individuals, if applicable.)

- 1a List the supplies, equipment, materials, and property provided by:  
The firm: XXXXXXXXXXXXXXXXXXXXXXXXX  
The worker: XXXXXXXXXXXXXXXXXXXXXXXXX
- b Are supplies, equipment, materials, or property provided by another party?  Yes  No  
If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX
- 2 Does the worker lease equipment, space, or a facility?  Yes  No  
If "Yes," what are the terms of the lease? (Attach a copy or explanatory statement.) XXXXXXXXXXXXXXXXXXXXXXXXX
- 3 Are expenses incurred by the worker in the performance of services for the firm?  Yes  No  
If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX
- 4a Are expenses reimbursed by the firm?  Yes  No  
If "Yes," provide the frequency and amount. XXXXXXXXXXXXXXXXXXXXXXXXX
- b Are expenses reimbursed by another party?  Yes  No  
If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX
- 5a What type of pay does the worker receive?  Salary  Commission  Hourly Wage  Piece Work  Lump Sum  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- b If paid commission, does the firm guarantee a minimum amount of pay?  Yes  No  
If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX
- 6 Can the worker request advance pay?  Yes  No  
If "Yes," how often?  Daily  Weekly  Monthly  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX
- 7 Whom does the customer pay?  Firm  Worker  
If worker, does the worker pay the total amount to the firm?  Yes  No If "No," explain. XXXXXXXXXXXXXXXXXXXXXXXXX
- 8 Does the firm carry worker's compensation insurance on the worker?  Yes  No

**Did you remember to answer all questions and  
refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/fss8.pdf](http://www.irs.gov/pub/irs-pdf/fss8.pdf)?**

**Part III Financial Control** (Provide names and titles of specific individuals, if applicable.) (continued)

**9a** Does the worker take a financial risk by performing services?  Yes  No

If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**b** Does the worker take a financial loss by performing services?  Yes  No

If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**10a** Who sets the rate of pay for the services performed?  Firm  Worker  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**b** If products are sold, who sets the product price?  Firm  Worker  Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**Part IV Relationship of the Worker and Firm**

**1** Are benefits made available to the worker?  Yes  No

If "Yes," which benefits are available?  Paid vacations  Sick pay  Paid holidays  
 Personal days  Pensions  Insurance benefits  Bonuses  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**2** Can the firm or worker end the work relationship without penalty?  Yes  No

If "No," explain. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**3** Did the worker perform similar services for others during the time period entered in Part I, line 1?  Yes  No

If "Yes," is the worker required to get approval from the firm?  Yes  No

**4** Is there an agreement prohibiting competition between the firm and the worker?  Yes  No

If "Yes," explain or attach available documentation. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**5** Reserved for future use.

**6** Does the worker advertise?  Yes  No

If "Yes," what type of advertising does the worker do? Provide copies, if available. XXXXXXXXXXXXXXXXXXXXXXXXX

**7** Does the worker assemble or process a product at home?  Yes  No

If "Yes," who provides the materials and instructions or patterns? XXXXXXXXXXXXXXXXXXXXXXXXX

If "Yes," what does the worker do with the finished product?  Return to the firm  Provide to another party  Sell it  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**8a** Does the firm introduce the worker to its customers?  Yes  No

If "Yes," how is the worker introduced?  Employee  Partner  Representative  Contractor  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**b** Under whose name are services performed?  Firm  Worker

Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**9** Does the worker still perform services for the firm?  Yes  No

If "No," how did the work relationship end?  Firm ended the work relationship  Worker ended the work relationship

Job completed  Contract ended  Firm or worker went out of business

Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**Part V For Service Providers or Salespersons.** You must complete this part if the worker provided a service directly to customers or is a salesperson.

**1** Is the worker responsible for contacting potential new customers?  Yes  No

If "Yes," what are the worker's specific responsibilities? XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**2** Is the worker provided leads (names and contact information) for potential new customers?  Yes  No

If "Yes," who provides the leads? XXXXXXXXXXXXXXXXXXXXXXXXX

**3** Is the worker required to report on potential new customers contacted?  Yes  No

If "Yes," what are the reporting requirements? XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**4** Does the firm set terms and conditions of sale?  Yes  No

If "Yes," explain. XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**5** Are orders submitted and subject to the firm's approval?  Yes  No

**6** Who determines the worker's sales territory?  Firm  Worker

Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXX

**Did you remember to answer all questions and  
refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/fss8.pdf?](http://www.irs.gov/pub/irs-pdf/fss8.pdf)**

**Part V For Service Providers or Salespersons.** You must complete this part if the worker provided a service directly to customers or is a salesperson. (continued)

- 7 Did the worker pay for the privilege of serving customers on the route or in the territory?  Yes  No  
 If "Yes," whom did the worker pay? XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 If "Yes," how much did the worker pay? \$ 9999999999
- 8 Where does the worker sell the product?  Home  Retail establishment  Online  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
- 9 List the product and/or services distributed by the worker (for example, meat, vegetables, fruit, bakery products, beverages, or laundry or dry cleaning services). If more than one type of product and/or service is distributed, specify the principal one. XXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXX
- 10 Does the worker sell life insurance full time?  Yes  No  
 11 Does the worker sell other types of insurance for the firm?  Yes  No  
 If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance XXXXXX %
- 12 Does the worker solicit orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments?  Yes  No  
 If "Yes," what percentage of the worker's time is spent in solicitation? XXXXXX %
- 13 Is the merchandise purchased by the customers for resale or use in their business operations?  Yes  No  
 Describe the merchandise and state whether it is equipment installed on the customers' premises. XXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXX

**Sign Here**

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Print your name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Did you remember to answer all questions and refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/fss8.pdf](http://www.irs.gov/pub/irs-pdf/fss8.pdf)?**

**Did you sign Form SS-8?**

**Did you attach copies of your Form W-2 or Form 1099 for each year contested?**

# Form T (Timber)

(Rev. December 2013)

Department of the Treasury  
Internal Revenue Service

## Forest Activities Schedule

**u** Attach to your tax return.

**u** Information about Form T (Timber) and its separate instructions is at [www.irs.gov/timber](http://www.irs.gov/timber).  
For tax year ending XXXXXXXXXX.

OMB No. 1545-0007

Attachment Sequence No. **117**

Name(s) as shown on return

Identifying number

XX

XXXXXXXXXXXX

### Part I Acquisitions

1 Name of block and title of account	XX			
2 Location of property (by legal subdivisions or map surveys)	XX			
3a Name and address of seller or person from whom property was acquired	XX XX XXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
3b Date acquired	XXXXXXXX			
4 Amount paid:	a In cash ..... b In interest-bearing notes ..... c In non-interest-bearing notes ..... 			
	999999999999 999999999999 999999999999			
5a Amount of other consideration	999999999999			
b Explain the nature of other consideration and how you determined the amount shown on line 5a.	XX XX			
6 Legal expenses	999999999999			
7 Cruising, surveying, and other acquisition expenses	999999999999			
8 Total cost or other basis of property. Add lines 4a through 7	999999999999			
9 Allocation of total cost or other basis on books:	Unit	Number of units	Cost or other basis per unit	Total cost or other basis
a Forested land .....	Acre	99999999	999999999999	999999999999
b Other unimproved land .....	Acre	99999999	999999999999	999999999999
c Improved land (describe) <b>u</b> ..... XXXXXXXXXXXXXXXXXXXX	Acre	99999999	999999999999	999999999999
d Merchantable timber. Estimate the quantity of merchantable timber present on the acquisition date (see Regulations section 1.611-3(e)). Details of the timber estimate, made for purposes of the acquisition, should be available if your return is examined.	t	XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
e Premerchantable timber. Make an allocation here only if it is a factor in the total cost or value of the land.	t	XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
		XXXXXX	99999999	999999999999
f Improvements (list separately)		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
XXXXXXXXXXXXXXXXXXXX		XXXXXX	99999999	999999999999
g Mineral rights .....	XXXXXX	99999999	999999999999	999999999999
h Total cost or other basis (same amount as line 8). Add lines 9a through 9g	999999999999			

For Paperwork Reduction Act Notice, see separate instructions.

Form T (Timber) (Rev. 12-2013)

**Part II Timber Depletion (see instructions)**

1 Name of block and title of account <b>u</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
If you express timber quantity in thousand board feet (MBF), log scale, name the log rule used. If another unit of measure is used, provide details <b>u</b> XXXXXXXXXXXXXXXXXXXXXXXXX	(a) Quantity	(b) Cost or other basis
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
2 Estimated quantity of timber and cost or other basis returnable through depletion at end of the preceding tax year .....	9999999999999	9999999999999
3 Increase or decrease of quantity of timber required by way of correction .....	9999999999999	
4a Addition for growth (number of years covered <b>u</b> 99999 )	9999999999999	
b Transfers from premerchantable timber account .....	9999999999999	9999999999999
c Transfers from deferred reforestation account .....	9999999999999	9999999999999
5 Timber acquired during tax year .....	9999999999999	9999999999999
6 Addition to capital during tax year .....		9999999999999
7 Total at end of tax year, before depletion. Add lines 2 through 6 .....	9999999999999	9999999999999
8 Unit rate returnable through depletion, or basis of sales or losses. Divide line 7, column (b), by line 7, column (a) .....		9999999999999
9 Quantity of timber cut during tax year .....	9999999999999	
10 Depletion for the current tax year. Multiply line 8 by line 9 .....		9999999999999
11 Quantity of standing timber sold or otherwise disposed of during tax year .....	9999999999999	
12 Allowable as basis of sale. Multiply line 8 by line 11 .....		9999999999999
13 Quantity of standing timber lost by fire or other cause during tax year .....	9999999999999	
14 Allowable basis of loss plus any excess amount where decrease in FMV (before and after the casualty) exceeds the standard depletion amount, but not the block basis (see instructions) .....		9999999999999
15 Total reductions during tax year: a In column (a), add lines 9, 11, and 13 .....	9999999999999	
b In column (b), add lines 10, 12, and 14 .....		9999999999999
16 Net quantity and value at end of tax year. In column (a), subtract line 15a from line 7. In column (b), subtract line 15b from line 7 .....	9999999999999	9999999999999
17 Quantity of cut timber that was sold as logs or other rough products .....		9999999999999
18 Section 631(a): a Are you electing, or have you made an election in a prior tax year that is in effect, to report gains or losses from the cutting of timber under section 631(a)? (see instructions) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Are you revoking your section 631(a) election (see instructions)? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Effective date **u** XXXXXXXX

Form T (Timber) (Rev. 12-2013)

**Part III      Profit or Loss From Land and Timber Sales (see instructions)**

## 1 Name of block and title of account

## 2 Location of property (by legal subdivisions or map surveys)

**3a Purchaser's name and address**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXX

**b Date of sale**

XXXXXX

<b>4</b>	<b>Amount received:</b>	<b>a</b>	In cash .....	999999999999
		<b>b</b>	In interest-bearing notes .....	999999999999
		<b>c</b>	In non-interest-bearing notes .....	999999999999

**5a** Amount of other consideration ..... 999999999999

**b** Explain the nature of other consideration and how you determined the amount shown on line 5a:

[View Details](#) | [Edit](#) | [Delete](#)

**6** Total amount received for property. Add lines 4a, 4b, 4c, and 5a ..... 999999999999

**7 Cost or other basis of property:** \_\_\_\_\_

a. Forested Land

	Acre	1	2	3	4	5
	Acres	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
a Forested land						
b Nonforested land						

c Improved land (describe) u .....  
 XXXXXXXXXXXXXXXXXXXXXXXXX

e Premerchantable timber .....	t	XXXXXX	99999999	999999999999	999999999999
		XXXXXX	99999999	999999999999	999999999999
		XXXXXX	99999999	999999999999	999999999999
		XXXXXX	99999999	999999999999	999999999999
		XXXXXX	99999999	999999999999	999999999999

f Improvements (list separately)	XXXXXX	YYYYYY	ZZZZZZ	WWWWWW
XXXXXXXXXXXXXXXXXXXX	XXXXXX	99999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	99999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	99999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	99999999	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXX	XXXXXX	99999999	999999999999	999999999999

**g Mineral rights .....** XXXXXX 99999999 999999999999 999999999999

**h** Total cost or other basis. Add lines 7a through 7g ..... 999999999999

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Part IV Reforestation and Timber Stand Activities (see instructions)**

Account, block, tract, area, or stand ID for each Qualified Timber Property (QTP)	Kind of activity (burning, chopping, spraying, planting, seeding, thinning, pruning, fertilizing, etc.)	Number of acres treated	Total expenditures
1 XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	999999999999	999999999999
2 Total .....		999999999999	999999999999
3 Total reforestation expenses .....		999999999999	999999999999
4a Amount to be expensed under section 194(b). (See instructions for limitations) .....			999999999999
b Amount to be amortized under IRC 194(a), including remaining reforestation expenditures not expensed under section 194(b) .....			999999999999

**Part V Land Ownership**

Show all changes in land accounts. Attach as many additional sheets as needed, following the format of lines 1 through 6.

1 Name of block and title of account <b>u</b> .....	Acres	Total cost or other basis. Give amount of March 1, 1913 appreciation, if included	Average rate per acre
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
2 Balance at beginning of year .....	999999999999	999999999999	999999999999
3 Acquisitions during year .....	999999999999	999999999999	999999999999
4 Sales during year .....	999999999999	999999999999	999999999999
5 Other changes .....	999999999999	999999999999	999999999999
6 Balance at end of year. Add lines 2 and 3, subtract line 4 and add or subtract line 5 .....	999999999999	999999999999	999999999999

**Additional Information.**

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

# Withholding Certificate for Periodic Pension or Annuity Payments

OMB No. 1545-0074

Give Form W-4P to the payer of your pension or annuity payments.

**2025**

<b>Step 1: Enter Personal Information</b>	(a) First name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	(b) Social security number  XXXXXXXXXXXX
	Address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input checked="" type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to receive your payments only part of the year; or have changes during the year in your marital status, number of pensions/jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs or pension/annuity payments), deductions, or credits. Have your most recent payment statements/pay stubs from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See pages 2 and 3 for more information on each step, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and how to elect to have no federal income tax withheld (if permitted).

<b>Step 2: Income From a Job and/or Multiple Pensions/ Annuities (Including a Spouse's Job/ Pension/ Annuity)</b>	<p>Complete this step if you (1) have income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity. <b>See page 2 for examples on how to complete Step 2.</b></p> <p>Do <b>only one</b> of the following.</p> <p>(a) Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; <b>or</b></p> <p>(b) Complete the items below.</p> <p class="list-item-l1">(i) If you (and/or your spouse) have one or more jobs, then enter the total taxable annual pay from all jobs, plus any income entered on Form W-4, Step 4(a), for the jobs less the deductions entered on Form W-4, Step 4(b), for the jobs. Otherwise, enter "-0-" ..... <span style="float: right;">\$ 999999999999</span></p> <p class="list-item-l1">(ii) If you (and/or your spouse) have any other pensions/annuities that pay less annually than this pension/annuity, then enter the total annual taxable payments from all lower-paying pensions/annuities. Otherwise, enter "-0-" ..... <span style="float: right;">\$ 999999999999</span></p> <p class="list-item-l1">(iii) Add the amounts from items (i) and (ii) and enter the <b>total</b> here ..... <span style="float: right;">\$ 999999999999</span></p>
---	---

**TIP:** To be accurate, submit a new Form W-4P for all other pensions/annuities if you haven't updated your withholding since 2021 or this is a new pension/annuity that pays less than the other(s). Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019.

**Complete Steps 3-4(b) on this form only if (b)(i) is blank and this pension/annuity pays the most annually. Otherwise, do not complete Steps 3-4(b) on this form.**

<b>Step 3: Claim Dependent and Other Credits</b>	<p>If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):</p> <p>Multiply the number of qualifying children under age 17 by \$2,000 ..... <span style="float: right;">\$ 999999999999</span></p> <p>Multiply the number of other dependents by \$500 ..... <span style="float: right;">\$ 999999999999</span></p> <p>Add other credits, such as foreign tax credit and education tax credits ..... <span style="float: right;">\$ 999999999999</span></p> <p>Add the amounts for qualifying children, other dependents, and other credits and enter the total here ..... <span style="float: right;">3 \$ 999999999999</span></p>
<b>Step 4 (optional): Other Adjustments</b>	<p>(a) <b>Other income (not from jobs or pension/annuity payments).</b> If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends ..... <span style="float: right;">4(a) \$ 999999999999</span></p> <p>(b) <b>Deductions.</b> If you expect to claim deductions other than the basic standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here ..... <span style="float: right;">4(b) \$ 999999999999</span></p> <p>(c) <b>Extra withholding.</b> Enter any additional tax you want withheld from <b>each payment</b> ..... <span style="float: right;">4(c) \$ 999999999999</span></p>

**Step 5:  
Sign  
Here**

Your signature (This form is not valid unless you sign it.)

XXXXXXXXXX

Date

**Voluntary Withholding Request**

(For unemployment compensation and certain Federal Government and other payments.)

u Go to [www.irs.gov/FormW4V](http://www.irs.gov/FormW4V) for the latest information.

CUT HERE

**Voluntary Withholding Request**

(For unemployment compensation and certain Federal Government and other payments.)

OMB No. 1545-0074

u Give this form to your payer. Do not send it to the IRS.

1 Your first name and middle initial  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX	2 Your social security number  XXXXXXXXXXXX
3 Home address (number and street or rural route)  XXXXXXXXXXXXXXXXXXXXXX	City or town  XXXXXXXXXXXXXXXXXXXX	State ZIP code  XX XXXXXXXXXX
4 Claim or identification number (if any) you use with your payer  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
5 <input checked="" type="checkbox"/> I want federal income tax withheld from my unemployment compensation at a rate of 10% of each payment.		
6 I want federal income tax withheld from (a) my social security benefits, (b) my social security equivalent Tier 1 railroad retirement benefits, (c) my Commodity Credit Corporation loans, (d) certain crop disaster payments under the Agricultural Act of 1949 or under Title II of the Disaster Assistance Act of 1988, or (e) dividends and other distributions from Alaska Native Corporations to its shareholders, at the rate of (check one):		

7% 10% 12% 22% 7  I want you to stop withholding federal income tax from my payment(s).**Your signature u****Date u XXXXXXXX**

**W-9**Form  
(Rev. March 2024)Department of the Treasury  
Internal Revenue Service**Request for Taxpayer  
Identification Number and Certification**Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.Give form to the  
requester. Do not  
send to the IRS.**Before you begin.** For guidance related to the purpose of Form W-9, see Purpose of Form, below.**Print or type.**  
**See Specific Instructions on page 3.**

- 1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)  
XX

- 2 Business name/disregarded entity name, if different from above.  
XX

- 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check **only one** of the following seven boxes.

Individual/sole proprietor     C corporation     S corporation     Partnership     Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) ..... XXX

**Note:** Check the "LLC" box above and, in the entry space, enter appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions)    XXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. ....

- 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) XXX

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) XXX

(Applies to accounts maintained outside the United States.)

- 5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 6 City, state, and ZIP code

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

- 7 List account number(s) here (optional)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

XXXXXXXXXXXX

or

Employer identification number

XXXXXXXXXXXX

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person
----------------------	-----------------------------

Date

XXXXXXXX

# Form W-12

(Rev. October 2024)  
Department of the Treasury  
Internal Revenue Service

## IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal

OMB No. 1545-2190

Go to [www.irs.gov/FormW12](http://www.irs.gov/FormW12) for instructions and the latest information.

<b>1 Name and PTIN</b> (Print in ink or Type)		
First name XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Initial application		
Middle name XXXXXXXXXXXXXXXXX <input checked="" type="checkbox"/> Renewal application		
Last name XXXXXXXXXXXXXXXXXXXXXXXXX (Enter PTIN: XXXXXXXXXXXXXXXXX )		
<b>2 Year of Application/ Renewal</b> If you checked the "Initial application" box and are submitting this form between October 1 and December 31, indicate below whether you want your PTIN to be valid for the current calendar year or the next calendar year. <input checked="" type="checkbox"/> Current calendar year <input checked="" type="checkbox"/> Next calendar year  <b>Prior year(s) (YYYY):</b> If you are applying for a prior year(s), write <b>each</b> year(s) below. Use the following format. (YYYY) See line 2 instructions for additional guidance. <input checked="" type="checkbox"/> Prior year(s) XXXXXXXXXXXXXXXXXXXXXXXXX		
<b>3 SSN and Date of Birth</b> <b>You must provide your SSN or check the N/A box</b> Provide your U.S. issued <b>Social Security Number (SSN)</b> . If you have an SSN, you are required to provide it. <b>Failure to provide your SSN or check the N/A box will result in your PTIN application being rejected.</b> SSN XXXXXXXXXXXXXXX If you do not have an SSN, then check the N/A box. <input checked="" type="checkbox"/> N/A Provide your <b>Date of Birth</b> . Make sure to use the standard U.S. format ( <b>Month/Day/Year</b> ) (Example: "April 01, 1956" = 04/01/1956) XXXXXXXX		
<b>4 Personal Mailing Address and Phone Number</b> Street address. Use a P.O. box number only if the post office does not deliver mail to your street address. XXX City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country. XXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX      Phone Number XXXXXXXXXXXXXXX		
<b>5a Business Mailing Address and Phone Number</b> Business address <input checked="" type="checkbox"/> Check here if your business address is the same as your personal mailing address. If different, enter it below. XXX XXXXXXXXXXXXXXXXXXXXXXXXX City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country. XXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX      XXXXXXXXXXXXXXXXXXXXXXXXX Domestic business phone number XXXXXXXXXXXXXXX      International business phone number EXT. XXXXX XXXXXXXXXXXXXXXXX		
<b>b Business Identification</b> Are you self-employed or an owner, partner, or officer of a tax return preparation business? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>If "Yes," then complete this line. If "No," go to line 6.</b> Enter the business name. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Your CAF Number XXXXXXXXXXXXXXX      EIN XXXXXXXXXXXXXXX Website address (optional) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		

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

Form W-12 (Rev. 10-2024)

For Internal Use Only	
PID:	
CS:	
Date & Int:	
LTR:	



<b>12 Professional Credentials</b>	<p>Check all that apply. <b>Note: DO NOT check any professional credentials that are currently expired or retired.</b> Enter state abbreviation and appropriate number(s). If the expiration date is left blank or incomplete, that professional credential will NOT be added when the application is processed.</p> <p><input checked="" type="checkbox"/> Attorney – Licensed in which jurisdiction(s): <u>XX</u> Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> Certified Public Accountant (CPA) – Licensed in which jurisdiction(s): <u>XX</u> Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> Enrolled Agent (EA) Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> Enrolled Actuary Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> Enrolled Retirement Plan Agent (ERPA) Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> State Regulated Tax Return Preparer –Licensed in which jurisdiction(s): <u>XX</u> Number(s): <u>XXXXXXXXXXXXXXXXXXXX</u> Expiration Date(s): <u>XXXXXXX</u></p> <p><input checked="" type="checkbox"/> Certifying Acceptance Agent (CAA) Number: <u>XXXXXXXXXXXXXXXXXXXXXX</u></p> <p><input checked="" type="checkbox"/> None</p>			
<b>13 Fees</b>	<p>The fee to obtain or renew a PTIN is \$19.75 for 2025. Full payment must be included with your application, or it will be rejected. <u>You must submit a separate check or money order for each calendar year.</u> Indicate the calendar year you intend the payment for on each check or money order.</p> <p><b>If your payment(s) is returned your PTIN will be placed in Suspended status. You are responsible for submitting the proper payment(s) to ensure your PTIN remains valid.</b></p> <p>Make your check or money order payable to <b>IRS Tax Pro PTIN Fee</b> for the correct fee amount required based on the calendar year(s) you are registering or renewing your PTIN. Do not paper clip, staple, or otherwise attach the payment to Form W-12. See the PTIN payment fee schedule below.</p> <p><b>2025 PTIN fee: \$19.75</b>  <b>2024 - 2021 PTIN fee: \$19.75</b></p> <p>No fee is due for years 2020 or prior.</p>			
<b>Sign Here</b>	<p>Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. I understand any false or misleading information may result in criminal penalties and/or the denial or termination of a PTIN.</p> <p><b>CAUTION: If you're a foreign preparer that resides outside of the U.S. and you obtain a PTIN without a U.S. issued (SSN), you are not authorized to prepare federal tax returns in the U.S. for compensation.</b></p> <p>Your signature (Please use blue or black ink) <span style="float: right;">Date (MM/DD/YYYY)</span></p>			

**How To File**

**Online.** Go to the webpage [www.irs.gov/ptin](http://www.irs.gov/ptin) for information. Follow the instructions to submit Form W-12. If you submit your application online, your PTIN generally will be provided to you immediately after you complete the application.

**By mail.** Complete Form W-12. Send the form to:

IRS Tax Professional PTIN Processing Center  
PO Box 380638  
San Antonio, TX 78268

**Note:** Allow 6 weeks for processing of PTIN applications. For additional information, refer to the separate Instructions for Form W-12. If your application is incomplete and you do not supply the required information upon request, the IRS will be unable to process your application.

**For Internal Use Only**

Form W-12 (Rev. 10-2024)

**Claim for Refund and Request for Abatement**Go to [www.irs.gov/Form843](http://www.irs.gov/Form843) for instructions and the latest information.

Check the box below that indicates your reason for filing Form 843.

**Tax**

- Abatement or refund of tax other than income, estate, or gift tax  
 Abatement or refund of tax that can't be claimed on any form except Form 843  
 Refund to employee of excess social security, Medicare, or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection  
 Refund to employee of excess tier 2 RRTA tax when, for the year, you had more than one railroad employer and your total tier 2 RRTA tax withheld or paid exceeds the tier 2 limit  
 Refund to employee of social security, Medicare, or RRTA tax withheld in error, but only if your employer will not adjust the overcollection  
 Abatement or refund of tier 1 RRTA tax for an employee representative

**Penalty**

- Abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law  
 Abatement or refund of penalty imposed under section 6672 for failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty)  
 Refund of penalty imposed under section 6695A for misstatements due to incorrect appraisals  
 Refund of penalty imposed under section 6715 for misuse of dyed fuel  
 Abatement or refund under section 6404(f) of a penalty or addition to tax attributable to erroneous written advice by the IRS

**Interest**

- Abatement or refund of interest due to IRS error or delay under section 6404(e)(1)  
 Request for net interest rate of zero under Rev. Proc. 2000-26

**Other**

- Abatement or refund of assessed penalties, interest, or additions to tax because you were unable to read and timely respond to a standard print notice from the IRS  
 Refund of branded prescription drug fee  
 Refund of annual fee on health insurance providers  
 Other (specify) XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**CAUTION:** Do not use Form 843 when you must use a different tax form. For example, do not use Form 843 to claim a refund or abatement of an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding; a refund of excise taxes based on the nontaxable use or sale of fuels; or an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Also, do not use Form 843 to claim a refund of tax return preparer or promoter penalties. See instructions for the forms to use.

Name of person requesting refund or abatement (see instructions)	Social security number (SSN)		
<u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>		
Name of spouse if filing Form 843 relating to a joint return (see instructions)	Spouse's social security number (SSN)		
<u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>		
Address (number and street or P.O. box if mail is not delivered to street address)	Apt., room, or suite no.		
<u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	<u>XXXXXX</u>	<u>XXXXXX</u>	<u>XXXXXX</u>
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	Employer ID number (EIN)
<u>XXXXXXXXXXXXXXXXXXXX</u>	<u>XX</u>	<u>XXXXXX</u>	<u>XXXXXX</u>
Foreign country name	Foreign postal code		
<u>XXXXXXXXXXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>		
Name and address shown on return if different from above	Daytime telephone number		
<u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>	<u>XXXXXX</u>		

1 Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year.

Beginning date (MM/DD/YYYY) XXXXXXXX Ending date (MM/DD/YYYY) XXXXXXXX2 **Amount to be refunded or abated.** \$ 999999999999

3 Date(s) of payment(s) for which you are requesting a refund (MM/DD/YYYY). If you need more space, attach additional sheets.

a XXXXXXX b XXXXXXX c XXXXXXX d XXXXXXX e XXXXXXX f XXXXXXX  
g XXXXXXX h XXXXXXX i XXXXXXX j XXXXXXX k XXXXXXX l XXXXXXX

4 Check the box(es) with the type of tax or fee for which you are asking a refund or abatement. Or check the box(es) with the type of tax or fee to which the interest, penalty, or addition to tax is related. Check only one box unless an exception applies (see Special Situations in the instructions for the exceptions).

a <input checked="" type="checkbox"/> Employment	b <input checked="" type="checkbox"/> Estate	c <input checked="" type="checkbox"/> Gift	d <input checked="" type="checkbox"/> Excise	e <input checked="" type="checkbox"/> Income	m <input checked="" type="checkbox"/> Fee	g <input checked="" type="checkbox"/> Civil penalty
--	--	--	--	--	---	---

- 5** Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates. Check only one box unless an exception applies (see *Special Situations* in the instructions for the exceptions)

a [X] 706      b [X] 709      c [X] 940      d [X] 941      e [X] 943      f [ ] 944      g [X] 945      h [X] 990-PP

i  1040 j  1120 k  4720 l  CT-2 m  Branded Prescription Drug (BPD) Fee

**n**  Other (specify) XXXXXXXXXXXXXXXX

- 6** If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). Internal Revenue Code section XX

- 7** Check the box that indicates your reason for the request for refund or abatement.

a  Interest was assessed as a result of IRS errors or delays.

**b**  A penalty or addition to tax was the result of erroneous written advice from the IRS.

**c**  Reasonable cause or other reason allowed under the law can be shown.

**d**  None of the above reasons apply.

- 8** Explain why you believe this claim or request should be allowed and show how you computed the amount shown on line 2. If you need more space, attach additional sheets.

The image consists of a continuous, horizontal pattern of thin, dark grey lines. Between these lines are small, dark grey 'x' marks. The pattern repeats across the entire width of the image.

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the Form 843. Forms 843 filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be included with the signature. Forms 843 filed by an estate or trust must be signed by the fiduciary.

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

Signature (Title, if applicable. Claims by corporations must be signed by an officer. Claims by an estate or trust must be signed by the fiduciary.)

1

XXXXXX

If the IRS sent you an Identity Protection PIN, enter it here  
(see instr.) **XXXXXXX**

Signature (spouse, if filing Form 843 relating to a joint return)

Date

XXXXXX

If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.) **XXXXXX**

Signature (spouse, if filing Form 843 relating to a joint return)		Date			
Paid Preparer Use Only	Print/Type preparer's name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date  XXXXXXXXXX	Check <input checked="" type="checkbox"/> if self-employed	PTIN  XXXXXXXXXXXX
	Firm's name  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN XXXXXXXXXX			
	Firm's address  XXXXXXXXXXXXXXXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Phone no. XXXXXXXXXX			

## Transfer Agreement Under Section 965(h)(3)

OMB No. 1545-0123

## File in Duplicate

(see When and Where To File  
in the separate instructions)**Part I Transferor Information**

Name of eligible section 965(h) transferor (see instructions for definition)	Taxpayer identification number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

**Part II Transferee Information**

Name of eligible section 965(h) transferee (see instructions for definition)	Taxpayer identification number
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

**Part III Acceleration Event**

1 Select the acceleration event leading to this transfer agreement:

- a  A liquidation, sale, exchange, or other disposition of substantially all of the assets of the transferor (other than by reason of death)
- (1) Did the transferee acquire substantially all of the transferor's assets?  Yes  No
- (2) Is the acceleration event a qualifying consolidated group member transaction?  Yes  No
- (3) If the event is a qualifying consolidated group member transaction, is the transferee the departing member or a qualified successor?  Yes  No

b  Transferor became a member of a consolidated groupc  Transferor is a consolidated group that ceased to exist or otherwise discontinued filing a consolidated return resulting from (check the box below that applies)

- (1)  Acquisition of a consolidated group in which the acquired consolidated group members joined a different consolidated group as of the day following the acquisition  
If the box on line 1c(1) is checked, is the transferee the agent (within the meaning of Regulations section 1.1502-77) of the consolidated group?  Yes  No

- (2)  Consolidated group ceasing to exist due to the transfer of the assets of one or more members to other members with one entity (the successor entity) remaining  
If the box on line 1c(2) is checked, is the transferee the successor entity?  Yes  No

- (3)  Consolidated group ceasing to exist due to the termination of the subchapter S election (pursuant to section 1362(d)) of a shareholder of the common parent of the group, and, for the shareholder's tax year immediately following the termination, the shareholder joins in the filing of a consolidated return as a consolidated group that includes all of the members of the former consolidated group.  
If the box on line 1c(3) is checked, is the transferee the agent of the consolidated group that the shareholder whose subchapter S election was terminated and all of the members of the former consolidated group joined?  Yes  No

2 Enter the date of the acceleration event

u XXXXXXXXXXXXXXXXX

3 Provide a detailed description of the acceleration event: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX**Part IV Report of Unpaid Section 965(h) Net Tax Liability Being Assumed**

- 4 Enter the amount of the transferor's section 965(h) net tax liability remaining unpaid (see instructions) \$ 999999999999  
5 Enter the date on which the next installment payment is due u XXXXXXXXXXXXXXXXX

**Part V Transferee's Ability to Pay Remaining Liability**

- 6 Is the transferee able to make the remaining payments required under section 965(h) with respect to the section 965(h) net tax liability being assumed?  Yes  No
- 7 Does the transferee's leverage ratio exceed 3:1?  Yes  No
- 8 Provide any additional information pertaining to the transferee's ability to pay: XXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Part VI Terms of Agreement**

By signing this transfer agreement, you agree to the following:

- This document constitutes an agreement by the transferee to assume the liability of the transferor for any unpaid installment payments of the transferor under section 965(h).
- The transferee and the transferor (if it continues to exist immediately after the acceleration event) agree to comply with all of the conditions and requirements of section 965(h) and Regulations section 1.965-7(b), as well as any other applicable requirements of the regulations under section 965.
- If the transferor continues to exist immediately after the acceleration event, the transferor and any successor to the transferor will remain jointly and severally liable for any unpaid installment payments of the transferor under section 965(h), including, if applicable, under Regulations section 1.1502-6.
- If the Commissioner requests additional information (for example, additional information regarding the ability of the transferee to fully pay the remaining section 965(h) net tax liability), the transferee will provide such information.
- If the Commissioner determines, at the time of submission or such later date until the section 965(h) net tax liability has been fully paid, that this transfer agreement contains a material misrepresentation or material omission, or if the transferee does not provide the additional information requested by the Commissioner within a reasonable timeframe communicated by the Commissioner to the transferee, the Commissioner may reject the transfer agreement effective as of the date of the related acceleration event or, in the alternative, on the date the Commissioner determines that this transfer agreement includes a material misrepresentation or material omission.
- If the Commissioner rejects the transfer agreement, at the time of submission or such later date, any unpaid installment payments of the transferor assumed by the transferee become due and payable on the date of rejection.
- The transferee waives the right to a notice of liability and consents to the immediate assessment of the portion of the transferor's section 965(h) net tax liability remaining unpaid, as shown in Part IV. The transferee understands that by signing this agreement, the transferee will not be able to contest this liability in Tax Court, except as additional transferee or fiduciary liability is determined for this year.

**Transferor Signature**

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts I, III and IV are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(h) transferor reported in Part I.

**Sign Here**

 Signature <hr/> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX <hr/> Print name <hr/> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX <hr/> Email address	 Date <hr/> XXXXXXXXXXXXXXXXXXXXXX <hr/> Print title <hr/> XXXXXXXXXXXXXX <hr/> Daytime phone
--	--

**Transferee Signature**

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts II, III, IV, and V are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(h) transferee reported in Part II.

**Sign Here**

 Signature <hr/> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX <hr/> Print Name <hr/> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX <hr/> Email address	 Date <hr/> XXXXXXXXXXXXXXXXXXXXXX <hr/> Print title <hr/> XXXXXXXXXXXXXX <hr/> Daytime phone
--	--

If either the transferor or the transferee is a corporation, the agreement must be signed with the corporate name, followed by the signature and title of the officer authorized to sign.

## Transfer Agreement Under Section 965(i)(2)

OMB No. 1545-0123

**File in Duplicate**  
(see When and Where To File  
in the separate instructions)**Part I Transferor Information**

Name of eligible section 965(i) transferor (see instructions for definition)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

**Part II Transferee Information**

Name of eligible section 965(i) transferee (see instructions for definition)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

**Part III Identifying Information of the S Corporation** (with respect to which the section 965(i) election was effective)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

**Part IV Triggering Event Leading to Transfer Agreement**

- 1 Enter the date of the triggering event ..... **u** \_\_\_\_\_
- 2 Was the transfer by reason of death of the transferor?  Yes  No
- 3 Provide the portion, expressed as a percentage, of the transferor's section 965(i) deferred net tax liability with respect to the S corporation which is properly allocable to the portion of stock being transferred to the transferee ..... **999999999999 %**
- 4 Provide a detailed description of the triggering event that led to the transfer agreement:  
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX

**Part V Report of Unpaid Section 965(i) Net Tax Liability or Portion Thereof Attributable to Transferred Stock**

- 5 Enter the amount of the transferor's unpaid section 965(i) net tax liability being assumed (see instructions) ..... \$ **999999999999**

**Part VI Transferee's Ability To Pay Remaining Liability**

- 6 Is the transferee able to pay the section 965(i) net tax liability being assumed?  Yes  No
- 7 Did the leverage ratio (see instructions) of the transferee, immediately after the triggering event, exceed 3:1?  Yes  No
- 8 Provide any additional information pertaining to the transferee's ability to pay (see instructions):  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX

**Part VI Terms of Agreement**

By signing this transfer agreement, you agree to the following.

- This document constitutes an agreement by the transferee to assume the liability of the transferor for the unpaid portion of the section 965(i) net tax liability or, in the case of a partial transfer, for the unpaid portion of the section 965(i) net tax liability attributable to the transferred stock;
- The transferee agrees to comply with all the conditions and requirements of section 965(i) and Regulations section 1.965-7(c), including the annual reporting requirement, as well as any other applicable requirements of the regulations under section 965;
- The transferor and any successor to the transferor will remain jointly and severally liable for the section 965(i) net tax liability being assumed by the transferee;
- If the Commissioner requests additional information (for example, additional information regarding the ability of the transferee to fully pay the section 965(i) net tax liability), the transferee will provide such information; and
- If the Commissioner determines, at the time of submission or such later date until the section 965(i) net tax liability has been fully paid, that this transfer agreement contains a material misrepresentation or material omission, or if the transferee does not provide the additional information requested by the Commissioner within a reasonable timeframe communicated by the Commissioner, the Commissioner may reject the transfer agreement effective as of the date of the related triggering event or, in the alternative, on the date the Commissioner determines that this transfer agreement includes a material misrepresentation or material omission.

**Transferor**

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts I, III, IV, and V are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(i) transferor reported in Part I.	
	 Signature	 Date
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	Print name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Print title XXXXXXXXXXXXXX
Email address	Daytime phone	

**Transferee**

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, Parts II, III, IV, V, and VI are true, correct and complete. I certify that I have the authority to execute this transfer agreement for the eligible section 965(i) transferee reported in Part II.	
	 Signature	 Date
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	Print name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Print title XXXXXXXXXXXXXX
Email address	Daytime phone	

**965-E**

Form

(December 2019)

Department of the Treasury  
Internal Revenue Service**Consent Agreement Under Section 965(i)(4)(D)**

OMB No. 1545-0123

u Go to [www.irs.gov/Form965](http://www.irs.gov/Form965) for instructions and the latest information.**File in Duplicate**(see When and Where To File  
in the separate instructions)**Part I Shareholder Information**

Name of Shareholder

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

Address (number, street, room, suite, or P.O. box number)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City or town, state or province, country, and ZIP or foreign postal code

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

**Part II Identifying Information of the S Corporation** (with respect to which the section 965(i) election was in effect)

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer identification number

XXXXXXXXXXXX

**Part III Triggering Event Under Section 965(i)(2)(A)(ii) Giving Rise to Need for Consent**

1 Enter the date of the triggering event u XXXXXXXX

2 Provide a detailed description of the triggering event that gave rise to the need for consent to make a section 965(h) election:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX

**Part IV Report of Unpaid Section 965(i) Net Tax Liability for Which Consent Is Requested Under Section 965(i)(4)(D) for a Section 965(h) Election To Be Made**

3 Enter the amount of the section 965(i) net tax liability remaining unpaid with respect to which the section 965(h) election will be made \$ 999999999999

4 Enter the date on which the next installment payment will be due u

**Part V Shareholder's Ability To Make Payments Required Under Section 965(h)**5 Is the shareholder able to make the payments required under section 965(h) and Regulations section 1.965-7(b) with respect to the unpaid net tax liability reported on line 3?  Yes  No6 Did the leverage ratio (see instructions) of the shareholder, immediately after the triggering event, exceed 3:1?  Yes  No

7 Provide any additional information pertaining to the shareholder's ability to pay (see instructions):

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXXXX

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

Form **965-E** (12-2019)

**Part VI Terms of Agreement**

By signing this transfer agreement, you agree to the following.

- The shareholder agrees to comply with all the conditions and requirements of section 965(h) and Regulations section 1.965-7(b), as well as any other applicable requirements of the regulations under section 965.
- If the Commissioner requests additional information (for example, additional information regarding the ability of the shareholder to make the payments required under section 965(h)), the shareholder will provide such information.
- If the Commissioner determines, at the time of submission or such later date until section 965(i) net tax liability has been fully paid, that this consent agreement contains a material misrepresentation or material omission, the Commissioner may reject the consent agreement effective as of the date of the related triggering event.

**Shareholder**

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete. I certify that I have the authority to execute this form for the Shareholder reported in Part I.	
	 Signature	 Date
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
	Print name	Print title
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Email address	Daytime phone	

Form **965-E** (12-2019)

**SCHEDULE P  
(Form 1040-NR)**Department of the Treasury  
Internal Revenue Service**Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year**

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 7D

Attach to Form 1040-NR.

Go to [www.irs.gov/Form1040NR](http://www.irs.gov/Form1040NR) for instructions and the latest information.

Name shown on Form 1040-NR (foreign partner)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your identifying number  
XXXXXXXXXX**Part I Foreign Partner's Interests in Certain Partnerships Transferred During Tax Year**

(a) Name of partnership	(b) Address	(c) Employer Identification Number (EIN)	(d)(1) Percentage interest transferred	(d)(2) Units transferred	(e) Date acquired (mm/dd/yyyy)	(f) Date transferred (mm/dd/yyyy)
A XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX	XXXXXXXXXX	999999	999999999999	XXXXXXXXXX	XXXXXXXXXX
B XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX	XXXXXXXXXX	999999	999999999999	XXXXXXXXXX	XXXXXXXXXX
C XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX	XXXXXXXXXX	999999	999999999999	XXXXXXXXXX	XXXXXXXXXX
D XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX	XXXXXXXXXX	999999	999999999999	XXXXXXXXXX	XXXXXXXXXX

**Note:** If you have transferred more than four partnership interests, continue on a separate Schedules P (Form 1040-NR) as needed. See instructions.

Enter the total number of transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part I. See instructions ..... XXX

Enter the total proceeds/amount realized from the transfers of partnership interests reported on all of your Schedules P (Form 1040-NR), Part II, Line 1. See instructions ..... 999999999999

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule P (Form 1040-NR) 2024

Name shown on Form 1040-NR (foreign partner)

Your identifying number  
XXXXXX XXXXXX

## **Part II Foreign Partner's Gain or Loss on Transfer of Interests in Certain Partnerships**

Complete lines 1–9 if your Schedule K-3 (Form 1065), Part XIII, includes information on lines 1 through 6. Complete lines 1–3 and line 18 if your Schedule K-3 (Form 1065), Part XIII, includes information on line 7.

- 1** Proceeds/amount realized from the transfer of partnership interest .....
  - 2** Section 705 outside basis .....
  - 3** Total outside gain (loss) on transfer of partnership interest. Subtract line 2 from line 1 .....
  - 4** Total outside ordinary gain (loss) that would be recognized on the deemed sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 1 .....
  - 5** Total outside capital gain (loss) that would be recognized on the transfer of the partnership interest. Subtract line 4 from line 3 .....
  - 6** Aggregate effectively connected ordinary gain (loss) that would be recognized on the deemed sale of section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 2 .....
  - 7** Aggregate effectively connected capital gain (loss) that would be recognized on the deemed sale of non-section 751 property. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 3 .....
  - 8** Recognized effectively connected ordinary gain (loss). Enter the smaller of line 4 or line 6.  
See instructions .....
  - 9** Recognized outside effectively connected capital gain (loss). Enter the smaller of line 5 or line 7. See instructions .....

**Complete lines 10-17 only if the capital gain (loss) on line 5 is long term and an amount was reported on your Schedule K-3 (Form 1065), Part XIII, line 4 or line 5.**

- 10 Total outside collectibles gain that would be recognized on the deemed sale of section 1(h)(5) assets. See instructions .....
  - 11 Total outside unrecaptured section 1250 gain that would be recognized on the deemed sale of section 1(h)(6) assets. See instructions .....
  - 12 Total outside look-through capital gains. Add lines 10 and 11 .....
  - 13 Aggregate effectively connected collectibles gain that would be recognized on the deemed sale of section 1(h)(5) assets. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 4 .....
  - 14 Aggregate effectively connected unrecaptured section 1250 gain that would be recognized on the deemed sale of section 1(h)(6) assets. Enter amount from Schedule K-3 (Form 1065), Part XIII, line 5 .....
  - 15 Total aggregate effectively connected look-through capital gains. Add lines 13 and 14 .....
  - 16 If the amount entered on line 9 is from line 5, then enter the amount from line 12. If the amount entered on line 9 is from line 7, then enter the amount from line 15. See instructions for whether and where to report lines 10 and 11 or lines 13 and 14 on your Form 1040-NR .....
  - 17 Recognized effectively connected residual long-term capital gain (loss). Subtract line 16 from line 9. See instructions .....
  - 18 Capital gain (loss) that would be recognized under section 897(g) on the deemed sale of U.S. real property interests. Enter the amount from Schedule K-3 (Form 1065), Part XIII, line 7. See instructions .....

**SCHEDULE C**  
**(Form 1116)**

(Rev. December 2022)

Department of the Treasury  
Internal Revenue Service

**Foreign Tax Redeterminations**

XXX

For calendar year 9999, or other tax year beginning XXXXXXXXXX, and ending XXXXXXXXXX.  
See separate instructions.

OMB No. 1545-0121

Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name

XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

Identifying number as shown  
on page 1 of your tax return  
XXXXXXXXXXXX

Use a separate Schedule C (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

a  Section 951A category income

c  Passive category income

e  Section 901(j) income

g  Lump-sum distributions

b  Foreign branch category income

d  General category income

f  Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions .....

XX

i If box f is checked, enter the country code for the treaty country. See instructions .....

XX

**Part I Increase in Amount of Foreign Taxes Accrued (see instructions)**

Enter redetermined amounts by payor for each separate relation back year (starting with the most recent) followed by a subtotal for each relation back year.

1. U.S. Tax Year of Taxpayer to Which Tax Relates (relation back year) (MM/DD/YYYY)	2a. Name of Payor (see instructions)	2b. EIN or Reference ID Number of Payor	3. Country or U.S. Possession to Which Tax is Paid (enter code—see instructions)	4. Date Additional Foreign Tax Was Paid (MM/DD/YYYY)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)		
A XXXXXXXXXXXX	(1) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
	(2) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
	(3) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
B XXXXXXXXXXXX	(1) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
	(2) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
	(3) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXX	XXXXXXXXXX		
6. Payor's Income Subject to Tax in the Foreign Jurisdiction (see instructions)	7. Additional Tax Accrued in Local Currency in Which the Tax Is Payable	8. Additional Tax Accrued in Functional Currency of Payor	9. Conversion Rate of Local Currency to U.S. Dollars	10. Additional Tax Accrued in U.S. Dollars (divide column 7 by column 9)	11. U.S. Dollar Tax of Payor Reported on Original/Amended Return	12. Revised Tax Accrued (add column 10 and column 11)	13. Reference ID Number for Contested Tax, if Applicable (see instructions)
A (1) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
A (2) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
A (3) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) .....				999999999999	999999999999	999999999999	
B (1) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXXXXXXXXXX
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) .....				999999999999	999999999999	999999999999	

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

Schedule C (Form 1116) (Rev. 12-2022)

**Part II Decrease in Amount of Foreign Taxes Paid or Accrued (see instructions)**

Enter redetermined amounts by payor for each separate relation back year (starting with the most recent) followed by a subtotal for each relation back year.

1. U.S. Tax Year of Taxpayer to Which Tax Relates (relation back year) (MM/DD/YYYY)	2a. Name of Payor (see instructions)	2b. EIN or Reference ID Number of Payor	3. Country or U.S. Possession From Which Tax Was Refunded or Deemed Refunded (enter code— see instructions)	4. Date Foreign Tax Tax Was Refunded or Deemed Refunded (MM/DD/YYYY) (see instructions)	5. Foreign Tax Year to Which Tax Relates (MM/DD/YYYY)		
A XXXXXXXXXX	(1) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	(2) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	(3) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
B XXXXXXXXXX	(1) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	(2) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	(3) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX		
	6. Payor's Income Subject to Tax in the Foreign Jurisdiction (see instructions)	7. Tax Refunded or Deemed Refunded in Local Currency in Which the Tax Is Payable	8. Refunded Amount in Functional Currency of Payor	9. Conversion Rate of Local Currency to U.S. Dollars	10. Refunded Amount in U.S. Dollars (divide column 7 by column 9)	11. U.S. Dollar Tax of Payor Reported on Original/Amended Return	12. Revised Tax Paid or Accrued (subtract column 10 from column 11)
A (1) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
A (2) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
A (3) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) .....				999999999999	999999999999	999999999999	
B (1) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
B (2) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
B (3) 999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999	X
<b>Subtotal by Relation Back Year of Taxpayer</b> (add amounts in columns 10, 11, and 12) .....				999999999999	999999999999	999999999999	

**Part III Change in Foreign Taxes Paid or Accrued**

Enter the information below for the change to the total amount of foreign taxes paid or accrued and the foreign tax credits (FTCs) claimed for each relation back year.

1. Relation Back Year (MM/DD/YYYY)	2. Redetermined Foreign Taxes Paid or Accrued	3. Foreign Taxes Paid or Accrued per Original/Amended Return	4. Amount of FTC Claimed per Original/Amended Return	5. Amount of FTC Claimed After Redetermination
A XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
B XXXXXXXXXX	999999999999	999999999999	999999999999	999999999999

**Part IV Change in U.S. Tax Liability**

Enter the information below for the change in U.S. tax liability for each relation back year and other affected year (see instructions).

1. Relation Back Year or Affected Tax Year (MM/DD/YYYY)	2. Total Redetermined U.S. Tax Liability	3. Total U.S. Tax Liability per Original/Amended Return	4. Difference (subtract column 3 from column 2)
A XXXXXXXXXX	999999999999	999999999999	999999999999
B XXXXXXXXXX	999999999999	999999999999	999999999999

**Part V Annual Reporting for Contested Taxes - Do Not Complete Part V For Tax Year 2022**

Beginning with the 2023 tax year, taxpayers will enter the information below for each contested foreign tax liability for which the taxpayer has previously made an election under Regulations section 1.905-1(d)(4) to claim a provisional foreign tax credit.

	1. Relation Back Year (MM/DD/YYYY)	2a. Name of Payer (see instructions)	3. Reference ID Number for the Contested Tax	4. Country or U.S. Possession to Which Tax Was Paid (enter code— see instructions)	
(1)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	
(2)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	
(3)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	
(4)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	
(5)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	
5.	Amount of Contested Tax Provisionally Claimed as Credit	6. Contest Ongoing	7. Contest Resolved	8. Date Contest Resolved (MM/DD/YYYY)	9. Tax Refunded or Additional Tax Paid, if Any (see instructions)
(1)	99999999999	X	X	XXXXXXXXXX	99999999999
(2)	99999999999	X	X	XXXXXXXXXX	99999999999
(3)	99999999999	X	X	XXXXXXXXXX	99999999999
(4)	99999999999	X	X	XXXXXXXXXX	99999999999
(5)	99999999999	X	X	XXXXXXXXXX	99999999999

# Application for Extension of Time for Payment of Income Tax for 2011 Due to Undue Hardship

Department of the Treasury  
Internal Revenue Service**2011****Before you begin:** See Who Should File in the instructions.

Your first name and initial <b>XXXXXXXXXXXXXX</b>	Last name <b>XXXXXXXXXXXXXXXXXXXX</b>	Your social security number <b>XXXXXXXXXXXX</b>
If a joint return, spouse's first name and initial <b>XXXXXXXXXXXXXX</b>	Last name <b>XXXXXXXXXXXXXXXXXXXX</b>	Spouse's social security number <b>XXXXXXXXXXXX</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</b>		Apt. no. <b>XXXXX</b>

City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)

Foreign country name <b>XXXXXXXXXXXXXXXXXXXX</b>	Foreign province/county/state <b>XXXXXXXXXXXXXXXXXXXX</b>	Foreign postal code <b>XXXXXXXXXXXXXX</b>
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**Part I Eligibility Requirements**

<b>Filing Status</b>	<input checked="" type="checkbox"/> Single	<input checked="" type="checkbox"/> Head of household
Check only one box	<input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	<input checked="" type="checkbox"/> Qualifying widow(er)
	<input checked="" type="checkbox"/> Married filing separately	

**1 Adjusted gross income** – Enter the amount of your adjusted gross income (AGI) from your 2011Form 1040, line 37 (Form 1040A, line 21, or Form 1040EZ, line 4) ..... **1. \$ 999999999999****Note.** To qualify for this extension, your AGI must be less than \$100,000 (\$200,000 if married filing jointly).**2 Amount you owe** – Enter the amount you owe from your 2011 Form 1040, line 76 (Form 1040A, line 45, or Form 1040EZ, line 12) ..... **2. \$ 999999999999****Note.** You must owe less than \$50,000 to qualify for this extension.**Part II Reason for Extension**

I request an extension of time to pay my income tax for 2011 because (check one of the following):

 I have been unemployed, or my spouse has been unemployed (if filing a joint return), for at least 30 consecutive days during 2011 or 2012, prior to April 15, 2012. I am self-employed and need an extension of time to pay due to a 25% or greater reduction in business income in 2011 (relative to 2010) due to the economic downturn.**Part III Terms for Granting the Extension.** By submitting this application, I have read, understand, and agree to the following terms and conditions.

<b>Terms, Conditions, and Legal Agreement</b>	I understand that this request for an extension of time to pay applies only to income tax owed for 2011. I understand that if this request for an extension of time to pay is granted, it will only affect the failure-to-pay penalty. I understand that even if this extension of time to pay my income tax is granted, I will still owe interest and any other penalties on the unpaid amount from April 15, 2012, until the tax is paid in full. I understand that in order for this extension to be granted, the full amount of the income tax that I owe, plus interest and any other penalties, must be paid on or before the extension due date of October 15, 2012. I understand that I must file my 2011 income tax return by April 17, 2012 (October 15, 2012, if an extension to file was requested by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return). <b>Note.</b> The IRS will notify you only if your application is not approved.
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<b>Failure to pay the full amount by the payment extension date</b>	I understand that if full payment of the amount of the tax for which I am requesting this extension, plus interest and other penalties, is not paid on or before the payment extension date, a failure-to-pay penalty will be imposed and calculated from the original payment due date, April 15, 2012. (See instructions.)
---	--

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer **u** \_\_\_\_\_Date **u** \_\_\_\_\_Signature of spouse **u** \_\_\_\_\_Date **u** \_\_\_\_\_Signature of preparer other than taxpayer **u** \_\_\_\_\_Date **u** \_\_\_\_\_

**FOR IRS USE ONLY**

This application is not approved for the following reason(s).

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Signature of authorized IRS official

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Date

Form **1127-A** (2011)

## Request for Copy of Tax Return

- Do not sign this form unless all applicable lines have been completed.
- Request may be rejected if the form is incomplete or illegible.
- For more information about Form 4506, visit [www.irs.gov/form4506](http://www.irs.gov/form4506).

OMB No. 1545-0429

**Tip: Get faster service:** Online at [www.irs.gov](http://www.irs.gov), **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use **Get Transcript** to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.  XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)  XXXXXXXXXXXX
2a If a joint return, enter spouse's name shown on tax return.  XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	2b Second social security number or individual taxpayer identification number if joint tax return  XXXXXXXXXXXX
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions).  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	
4 Previous address shown on the last return filed if different from line 3 (see instructions).  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX	

**Caution:** If the tax return is being sent to the third party, ensure that lines 5 through 7 are completed before signing. (see instructions).

6 <b>Tax return requested.</b> Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ► XXXXXXXXXXXXXXXXXXXXXXXX	
<b>Note:</b> If the copies must be certified for court or administrative proceedings, check here <input checked="" type="checkbox"/>	
7 <b>Year or period requested.</b> Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions).  XXXXXX XXXXXXXX XXXXXXXX XXXXXXXX XXXXXX XXXXXXXX XXXXXXXX XXXXXXXX	
8 <b>Fee.</b> There is a \$30 fee for each return requested. <b>Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.</b>	\$ 30.00 999999999999 \$ 999999999999
9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here <input checked="" type="checkbox"/>	

**Caution:** Do not sign this form unless all applicable lines have been completed

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. Note: This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506. See instructions

Phone number of taxpayer on line

1a or 2a

XXXXXXXXXXXXXX

**Sign  
Here**

Signature (see instructions)

Date

Print/Type name

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature

Date

Print/Type name

Form **4506-F**  
(August 2021)

Department of the Treasury - Internal Revenue Service  
**Identity Theft Victim's Request for  
Copy of Fraudulent Tax Return**

- ❑ Do not sign this form unless all applicable lines have been completed.
- ❑ Request may be rejected if the form is incomplete or illegible.
- ❑ For more information about Form 4506-F, visit [www.irs.gov/form4506f](http://www.irs.gov/form4506f).

OMB Number  
1545-0429

**Read this information first**

**When should I complete this form?** You should use this form if you are a victim of tax related identity theft whose name and Social Security Number (SSN) was used to file a fraudulent tax return. Due to federal privacy laws, the victim's name and SSN must be listed as either primary or secondary taxpayer on the fraudulent return; otherwise, the IRS cannot disclose the return information. For this reason, the IRS cannot disclose return information to any person listed only as a dependent.

**Step 1 – Provide Taxpayer Information**

1 Social Security Number (SSN) used on fraudulent return  XXXXXXXXXXXX	2 Name used on fraudulent return  XXXXXXXXXXXXXXXXXXXXXXXXXXXX
3 SSN owner's current mailing street address  XXXXXXXXXXXXXXXXXXXX XXXXX	3a SSN owner's current mailing city, state, and ZIP  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
4 SSN owner's complete address shown on last return if different from above  XXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXX	

**Step 2 – Provide Requestor Information**

5 What is your relationship to the taxpayer named in Step 1 <i>Check the box that best applies</i>	
<input checked="" type="checkbox"/> Self ( <i>you are the taxpayer</i> ) <input type="checkbox"/> Parent or guardian of a minor child <input type="checkbox"/> Representative named on <u>Form 2848, Power of Attorney</u> <input type="checkbox"/> Guardian, executor, or representative named on court documents	
6 Requestor's SSN or Taxpayer Identification Number ( <i>if different than Step 1</i> ). See instructions  XXXXXXXXXXXX	
Requestor's name ( <i>if different than Step 1</i> )  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Mailing address where the documents should be sent ( <i>if different than Step 1</i> )  XXXXXXXXXXXXXXXXXXXX XXXXX	
City, state, and ZIP where the documents should be sent ( <i>if different than Step 1</i> )  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	6a Representative CAF number ( <i>if applicable</i> )  XXXXXXXXXXXX

**Step 3 – Provide Tax Year(s) Requested**

- 7 Enter the tax year(s) of the individual income tax form(s) you are requesting  
  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Step 4 – Sign Below**

I declare that I am either the taxpayer(s) identified on Line 2, or a person authorized to obtain the information requested on Line 7.

Requestor's signature	Requestor's name ( <i>print/type</i> )  XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date  XXXXXXX
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Requestor's daytime telephone number  
  
XXXXXXXXXXXX

**NOTE: If you are not the taxpayer named in Step 1, you must enclose documents demonstrating your authority to receive the requested tax information.**

## Request for Transcript of Tax Return

- Do not sign this form unless all applicable lines have been completed.
- Request may be rejected if the form is incomplete or illegible.
- For more information about Form 4506-T, visit [www.irs.gov/form4506t](http://www.irs.gov/form4506t).

OMB No. 1545-1872

**Tip: Get faster service:** Online at [www.irs.gov](http://www.irs.gov), **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use Get Transcript to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

**1a** Name shown on tax return. If a joint return, enter the name shown first.

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

**2a** If a joint return, enter spouse's name shown on tax return.

XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXX

**3** Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

XX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

**4** Previous address shown on the last return filed if different from line 3 (see instructions)

XX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX

**5** Customer file number (if applicable) (see instructions)

XXXXXXXXXXXX

**Note:** Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

**6 Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ► XXXXXXXXXXXX

**a** **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days

**b** **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days

**c** **Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days

**7 Verification of Nonfiling**, which is proof from the IRS that you did not file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days

**8 Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2016, filed in 2017, will likely not be available from the IRS until 2018. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

**Caution:** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

**9 Year or period requested.** Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 transcript.

XXXXXX XXXXXX XXXXXX XXXXXX

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Phone number of taxpayer on line  
1a or 2a  
XXXXXXXXXXXX

**Sign  
Here**

Signature (see instructions)

Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

XXXXXXXXXXXX

Spouse's signature

Date

## Short Form Request for Individual Tax Return Transcript

- Request may not be processed if the form is incomplete or illegible.  
 For more information about Form 4506T-EZ, visit [www.irs.gov/form4506tez](http://www.irs.gov/form4506tez).

**Tip: Get faster service:** Online at [www.irs.gov](http://www.irs.gov), **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use **Get Transcript** to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.  XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	1b First social security number or individual taxpayer identification number on tax return  XXXXXXXXXXXX
2a If a joint return, enter spouse's name shown on tax return.  XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	2b Second social security number or individual taxpayer identification number if joint tax return  XXXXXXXXXXXX
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	
4 Previous address shown on the last return filed if different from line 3 (see instructions)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	
5 Customer file number (if applicable) (see instructions)  XXXXXXXXXXXX	

**Note:** Effective July 2019, the IRS will mail tax transcript requests only to your address of record. See **What's New** under **Future Developments** on Page 2 for additional information.

- 6 **Year(s) requested.** Enter the year(s) of the return transcript you are requesting (for example, "2008"). Most requests will be processed within 10 business days.

XXXXXXXXXXXXXXXX

**Note.** If the IRS is unable to locate a return that matches the taxpayer identity information provided above, or if IRS records indicate that the return has not been filed, the IRS will notify you that it was unable to locate a return, or that a return was not filed, whichever is applicable.

**Caution.** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am the taxpayer whose name is shown on either line 1a or 2a. If the request applies to a joint return, **either** spouse must sign. **Note:** This form must be received by IRS within 120 days of the signature date.

- Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506T-EZ. See instructions.

Sign  
Here

Signature (see instructions)

Phone number of taxpayer  
on line 1a or 2a

XXXXXXXX

XXXXXXXXXXXX

Date

Spouse's signature

XXXXXXXX

Date

Form 4970

## Tax on Accumulation Distribution of Trusts

OMB No. 1545-0192

2024

Attachment Sequence No. 178

Department of the Treasury  
Internal Revenue ServiceAttach to beneficiary's tax return.  
Go to [www.irs.gov/Form4970](http://www.irs.gov/Form4970) for the latest information.

A Name(s) as shown on return  XX	B Social security number  XXXXXXXXXXXX	
C Name and address of trust  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	D Employer identification number  XXXXXXXXXXXX	
E Type of trust (see instructions) <input checked="" type="checkbox"/> Domestic <input checked="" type="checkbox"/> Foreign	F Beneficiary's date of birth  XXXXXXX	G Enter the number of trusts from which you received accumulation distributions in this tax year .....
		XXX

**Part I Average Income and Determination of Computation Years**

1 Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a)) .....	1	9999999999999999			
2 Distributions of income accumulated before you were born or reached age 21 .....	2	9999999999999999			
3 Subtract line 2 from line 1 .....	3	9999999999999999			
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b)) .....	4	9999999999999999			
5 Total (add lines 3 and 4) .....	5	9999999999999999			
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c)) .....	6	9999999999999999			
7 Taxable part of line 5 (subtract line 6 from line 5) .....	7	9999999999999999			
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed .....	8	9999999999999999			
9 Average annual amount considered distributed (divide line 3 by line 8) .....	9	9999999999999999			
10 Multiply line 9 by 25% (0.25) .....	10	9999999999999999			
11 Number of earlier tax years to be taken into account (see instructions) .....	11	9999999999999999			
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15 .....	12	9999999999999999			
13 Enter your taxable income before this distribution for the 5 immediately preceding tax years.	(a) 2023	(b) 2022	(c) 2021	(d) 2020	(e) 2019
	9999999999	9999999999	9999999999	9999999999	9999999999

**Part II Tax Attributable to the Accumulation Distribution**

	(a) XXXX	(b) XXXX	(c) XXXX
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years .....	14	999999999999	999999999999
15 Enter amount from line 12 in each column .....	15	999999999999	999999999999
16 Recomputed taxable income (add lines 14 and 15) .....	16	999999999999	999999999999
17 Income tax on amounts on line 16 .....	17	999999999999	999999999999
18 Income tax before credits on line 14 income .....	18	999999999999	999999999999
19 Additional tax before credits (subtract line 18 from line 17) .....	19	999999999999	999999999999
20 Tax credit adjustment .....	20	999999999999	999999999999
21 Subtract line 20 from line 19 .....	21	999999999999	999999999999
22 Alternative minimum tax adjustments .....	22	999999999999	999999999999
23 Combine lines 21 and 22 .....	23	999999999999	999999999999
24 Add columns (a), (b), and (c), line 23 .....	24	999999999999	999999999999
25 Divide the line 24 amount by 3.0 .....	25	999999999999	999999999999
26 Multiply the amount on line 25 by the number of years on line 11 .....	26	999999999999	999999999999
27 Enter the amount from line 4 .....	27	999999999999	999999999999
28 Partial tax attributable to the accumulation distribution (subtract line 27 from line 26) (If zero or less, enter -0-) .....	28	999999999999	999999999999

For Paperwork Reduction Act Notice, see the instructions.

Form 4970 (2024)

Form **7204**

(December 2022)

Department of the Treasury  
Internal Revenue Service

**Consent To Extend the Time To Assess Tax  
Related to Contested Foreign Income Taxes—  
Provisional Foreign Tax Credit Agreement**

OMB No. 1545-2296

Go to [www.irs.gov/Form7204](http://www.irs.gov/Form7204) for instructions and the latest information.

Attachment  
Sequence No. **204**

Name(s) of consenting taxpayer(s)

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Identifying number (see instructions)

XXXXXXXXXXXX

XXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX

Social security number of spouse (only if a joint income tax return was filed)

XXXXXXXXXXXX

Number, street, and room or suite no. (If a P.O. box, see instructions.)

XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXX

City or town, state, and ZIP code XXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX XX

**Important.** If you have more than one contest with respect to the tax year described in item 1, complete a separate Form 7204 for each contest.

Check the box below to indicate the reason for filing Form 7204:

- For the tax year described in item 1, below, taxpayer claimed foreign tax credit on the accrual basis. Taxpayer is filing this Form 7204 to make the election in Regulations section 1.905-1(d)(4) to claim a provisional foreign tax credit for the contested foreign income tax described in item 6.
- For the tax year described in item 1, below, taxpayer claims foreign tax credit on the cash basis. Taxpayer is filing this Form 7204 to make the election in Regulations section 1.905-1(c)(3) to claim a provisional foreign tax credit for the contested foreign income tax described in item 6.

The taxpayer(s) listed above and the Commissioner of Internal Revenue, pursuant to Regulations sections 1.905-1(c)(3) and (d)(4), agree to the following:

- 1 The amount of any federal income tax due relating to the disallowance of a foreign tax credit claimed under section 901 or section 960 for the contested foreign income tax described in item 6, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended XXXXXXXXXX, and for any tax year affected by the contested foreign income tax (such as a carryforward year) may be assessed at any time before the date that is three years from the later of the filing date or the due date (with extensions) of the return for the taxable year in which the taxpayer notifies the Internal Revenue Service of the resolution of the contest pursuant to Regulations section 1.905-1(d)(4)(iv).
- 2 The taxpayer agrees to comply with the annual notice requirement described in Regulations section 1.905-1(d)(4)(iv).
- 3 This consent establishes an extended period for assessing tax. The expiration of the extended period may be suspended or otherwise affected by the operation of law in the same manner as the original period. For example, if a notice of deficiency in tax covered by this consent is issued, the period for assessing tax will not end prior to the end of the suspension period provided for by section 6503(a), plus any time that remains in the assessment period, as extended, at the time the suspension takes effect. Under no circumstances will this consent reduce the period of time otherwise provided by law for making an assessment.
- 4 The consenting taxpayer(s) may file a claim for credit or refund for the tax assessed by reason of this consent within the later of six months after the period ends for assessing tax established by this consent or the period prescribed by section 6511(d)(3)(A).
- 5 The amount of any deficiency assessment covered by this consent will be limited to the amount of any federal income tax due relating to the determination by the Commissioner of Internal Revenue that the contested foreign income tax described in item 6, below, was not a compulsory payment and is not considered paid within the meaning of Regulations section 1.901-2(e)(5), including any penalties, additions to tax, and interest attributable thereto, and consequential changes to other items based on that adjustment.
- 6 Complete the following information (see instructions):
  - a Description of the contest, the contested foreign income tax, and the income to which the contested foreign income tax relates:  
XX  
XX
  - b Name of payor: XX  
Payor's EIN or reference ID number: XXXXXXXXXXXXXXXXXXXX
  - c Reference ID number for the contested foreign income tax: XXXXXXXXXXXXXXXXXXXX
  - d Country or U.S. territory to which contested foreign income tax was paid (enter code — see instructions): XX
  - e Amount of contested foreign income tax remitted, in local currency, and date(s) of remittance(s) (mm/dd/yyyy): XXXXXXXXXXXXXXXXXXXX  
XX

Under penalties of perjury, I declare that I have examined this consent, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete. A signed consent, properly completed in accordance with this form and its instructions, is deemed to have been executed by the Commissioner of Internal Revenue.

Signature of consenting taxpayer (see instructions)

Date

Signature of spouse (complete only if a joint return is filed)

Date

Taxpayer's representative sign here

Date

Corporate officer(s) sign here

Date

## Energy Efficient Commercial Buildings Deduction

Attach to your tax return.

Go to [www.irs.gov/Form7205](http://www.irs.gov/Form7205) for instructions and the latest information.

OMB No. 1545-2004

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Claiming deduction as (check one):  Building owner  Designer of energy efficient property (EEP)**Part I Building and EEP Information** (see instructions)

1	(a) Address of building	(b) Date EEP placed in service (see instructions)	(c) Energy efficient commercial building property (EECBP) system and computed energy savings percentage, or energy efficient building retrofit property (EEBRP) energy use intensity reduction	(d) Check if Increased Deduction Amount criteria are met (see instructions)	(e) Check if EEBRP was installed under a Qualified Retrofit Plan	(f) Potential amount per square foot	(g) Building square footage	(h) Potential section 179D deduction amount (multiply column 1(f) by column 1(g))
A	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX	XXXXXXX	999999 %	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	999999	99999999999	999999999999
B	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXX	999999 %	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	999999	99999999999	999999999999
C	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXX	999999 %	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	999999	99999999999	999999999999
D	XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX	XXXXXXX	999999 %	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	999999	99999999999	999999999999

**Part II Computation of Energy Efficient Commercial Buildings Deduction Amount** (see instructions)

2	(a) Total per square foot amount claimed in prior years (see instructions)	(b) Subtract column 2(a) from the maximum amount allowed (see instructions)	(c) Check if the amount in column 2(b) is greater than or equal to column 1(f)	(d) If column 2(c) is checked, enter amount from column 1(h), skip column 2(e) and column 2(f) and go to column 2(g)	(e) Check if the amount from column 2(b) is less than the amount in column 1(f)	(f) If column 2(e) is checked, multiply column 2(b) by column 1(g)
A	999999999999	999999999999	<input checked="" type="checkbox"/>	999999999999	<input checked="" type="checkbox"/>	999999999999
B	999999999999	999999999999	<input checked="" type="checkbox"/>	999999999999	<input checked="" type="checkbox"/>	999999999999
C	999999999999	999999999999	<input checked="" type="checkbox"/>	999999999999	<input checked="" type="checkbox"/>	999999999999
D	999999999999	999999999999	<input checked="" type="checkbox"/>	999999999999	<input checked="" type="checkbox"/>	999999999999
	(g) Cost of EEP placed in service during the tax year (see instructions if building ownership percentage is less than 100%)	(h) Enter the greater of column 2(d) or column 2(f) (see instructions if building ownership percentage is less than 100%)	(i) Enter the lesser of column 2(g) or column 2(h)	(j) Designers enter the amount of the section 179D deduction allocated to you as the designer (see instructions)	(k) Section 179D deduction for the building (designers, enter the lesser of column 2(i) or column 2(j); building owners, enter the amount from column 2(l))	
A	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
B	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
C	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999
D	999999999999	999999999999	999999999999	999999999999	999999999999	999999999999

3 **Total section 179D deduction.** Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions ..... 3 999999999999**Part III Certification Information for Each Property Listed in Part I** (see instructions)

4	(a) Name of Qualified Individual completing certification	(b) Date of certification	(c) Employer of Qualified Individual	(d) Address of Qualified Individual
A	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX

**Part IV Designer Allocation Information for Each Property Listed in Part I** (to be completed by Designer only)

5	(a) Identified owner of building	(b) Date of allocation	(c) Name of building owner's authorized representative completing allocation	(d) Address of building owner's authorized representative
A	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX

Form 8027

Department of the Treasury  
Internal Revenue ServiceEmployer's Annual Information Return of  
Tip Income and Allocated Tips

OMB No. 1545-0029

See the separate instructions.  
Go to [www.irs.gov/Form8027](http://www.irs.gov/Form8027) for instructions and the latest information.

2024

Check if: Amended Return Final Return	Name of establishment  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Employer identification number XXXXXXXXXX
	Number and street (don't enter a P.O. box). See instructions.  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Type of establishment (check only one box)
	City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	<input checked="" type="checkbox"/> 1 Evening meals only <input checked="" type="checkbox"/> 2 Evening and other meals <input checked="" type="checkbox"/> 3 Meals other than evening meals <input checked="" type="checkbox"/> 4 Alcoholic beverages
	Establishment number (see instructions)  X   X   X   X   X	
Employer's name (see instructions)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Number and street (or P.O. box number, if mail isn't delivered to street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Apt. or suite no. XXXXXX
City, state, and ZIP code (if a foreign address, see instructions)  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX		
Does this establishment accept credit cards, debit cards, or other charges? <input checked="" type="checkbox"/> Yes (lines 1 and 2 must be completed) <input checked="" type="checkbox"/> No		
<p>1 Total charged tips for calendar year 2024 .....</p> <p>2 Total charge receipts showing charged tips (see instructions) .....</p> <p>3 Total amount of service charges of less than 10% paid as wages to employees .....</p> <p>4a Total tips reported by indirectly tipped employees .....</p> <p>b Total tips reported by directly tipped employees .....</p> <p><b>Note:</b> Complete the <b>Employer's Optional Worksheet for Tipped Employees</b> in the instructions to determine potential unreported tips of your employees.</p> <p>c Total tips reported (add lines 4a and 4b) .....</p> <p>5 Gross receipts from food and beverages (not less than line 2—see instructions) .....</p> <p>6 Multiply line 5 by 8% (0.08) or the lower rate shown here <u>999</u> granted by the IRS. If you use a lower rate, attach a copy of the IRS determination letter to this return .....</p> <p><b>Note:</b> If you have allocated tips using a period other than the calendar year (semimonthly, biweekly, quarterly, etc.), mark an "X" on line 6 and enter the amount of allocated tips from your records on line 7.</p> <p>7 Allocation of tips. If line 6 is more than line 4c, enter the excess here .....</p> <p>This amount must be allocated as tips to directly tipped employees working in this establishment. Check the box below that shows the method used for the allocation. Show the portion, if any, allocated to each employee in box 8 of the employee's Form W-2.</p> <p>a Allocation based on hours-worked method (see instructions for restriction) .....</p> <p><b>Note:</b> If you marked the checkbox on line 7a, enter the average number of employee hours worked per business day during the payroll period. (see instructions) <u>9999999</u></p> <p>b Allocation based on gross receipts method .....</p> <p>c Allocation based on good-faith agreement .....</p> <p>8 Enter the total number of directly tipped employees at this establishment during 2024 ..... <u>9999</u></p>		

Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Title

XXXXXXXXXXXXXXXXXXXX

Date

XXXXXXXXXX

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

Form 8027 (2024)

# Form 8282

(Rev. October 2021)

Department of the Treasury  
Internal Revenue Service

## Donee Information Return

(Sale, Exchange, or Other Disposition of Donated Property)

OMB No. 1545-0047

[Go to www.irs.gov/Form8282 for latest information.](http://www.irs.gov/Form8282)

Give a Copy to Donor

### Parts To Complete

- If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

### Identifying Information

Print or Type	Name of charitable organization (donee)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Employer identification number  XXXXXXXXXXXX
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
	City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	

### Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property

1a Name of original donor of the property  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1b Identifying number(s)  XXXXXXXXXXXX
1c Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
1d City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX	
<b>Note.</b> Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).	
2a Name of charitable organization  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	2b Employer identification number  XXXXXXXXXXXX
2c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
2d City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	

### Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.

3a Name of original donee  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3b Employer identification number  XXXXXXXXXXXX
3c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
3d City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	
4a Name of preceding donee  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	4b Employer identification number  XXXXXXXXXXXX
4c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4d City or town, state, and ZIP code  XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	

For Paperwork Reduction Act Notice, see Instructions for Form 990.

Form 8282 (Rev. 10-2021)

**Part III Information on DONATED PROPERTY**

1. Description of the donated property sold, exchanged, or otherwise disposed of and how the organization used the property. (If you need more space, attach a separate statement.)		2. Did the disposition involve the organization's entire interest in the property?		3. Was the use related to the organization's exempt purpose or function?		4. Information on use of property.	
		Yes	No	Yes	No	<ul style="list-style-type: none"> <li>• If you answered "Yes" to question 3 and the property was tangible personal property, describe how the organization's use of the property furthered its exempt purpose or function. Also complete Part IV below.</li> <li>• If you answered "No" to question 3 and the property was tangible personal property, describe the organization's intended use (if any) at the time of the contribution. Also complete Part IV below, if the intended use at the time of the contribution was related to the organization's exempt purpose or function and it became impossible or infeasible to implement.</li> </ul>	
A	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
B	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
C	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
D	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	X	X	X	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX	

	Donated Property				
	A	B	C	D	
5	Date the organization received the donated property (MM/DD/YY)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
6	Date the original donee received the property (MM/DD/YY)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
7	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
8	Amount received upon disposition	\$999999999999	\$999999999999	\$999999999999	\$999999999999

**Part IV Certification**

You must sign the certification below if any property described in Part III above is tangible personal property and:

- You answered "Yes" to question 3 above, or
- You answered "No" to question 3 above and the intended use of the property became impossible or infeasible to implement.

Under penalties of perjury and the penalty under section 6720B, I certify that either: (1) the use of the property that meets the above requirements, and is described above in Part III, was substantial and related to the donee organization's exempt purpose or function; or (2) the donee organization intended to use the property for its exempt purpose or function, but the intended use has become impossible or infeasible to implement.

► \_\_\_\_\_ | XXXXXXXXXXXXXXXXXXXXXXX ► \_\_\_\_\_  
Signature of officer Title Date

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here	► _____   XXXXXXXXXXXXXXXXXXXXXXX	► _____ Date
	Signature of officer XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Title
	Type or print name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	

Low-Income Housing Credit Allocation  
and Certification[u Go to www.irs.gov/Form8609 for instructions and the latest information.](http://www.irs.gov/Form8609)**Part I Allocation of Credit**Check if:  Addition to Qualified Basis  Amended Form

A Address of <b>building</b> (do not use P.O. box) (see instructions)  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	B Name and address of <b>housing credit agency</b>  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX
C Name, address, and TIN of <b>building owner</b> receiving allocation  XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX TIN <b>u</b> XXXXXXXXXX	D Employer identification number of agency  XXXXXXXXXXXX E Building identification number (BIN)  XXXXXXXXXXXX

1a Date of allocation <b>u</b> XXXXXXXXX b Maximum housing credit dollar amount allowable .....	1b 999999999999
2 Maximum applicable credit percentage allowable (see instructions) .....	2 99999 %
3a Maximum qualified basis .....	3a 999999999999
b Check here <b>u</b> <input checked="" type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(B). Enter the percentage to which the eligible basis was increased (see instructions) .....	3b 99999 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.) .....	4 99999 %
5a Date building placed in service .....	<b>u</b> XXXXXXXX
b Check here <b>u</b> <input checked="" type="checkbox"/> if the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions) .....	
6 Check the boxes that describe the allocation for the building (check those that apply): a <input checked="" type="checkbox"/> Newly constructed and federally subsidized b <input checked="" type="checkbox"/> Newly constructed and <b>not</b> federally subsidized c <input checked="" type="checkbox"/> Existing building d <input checked="" type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input checked="" type="checkbox"/> Sec. 42(e) rehabilitation expenditures <b>not</b> federally subsidized f <input checked="" type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5)	

**Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only**

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

} ..... } ..... } ..... XXXXXXXX  
Signature of authorized official Name (please type or print) Date

**Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period**

7 Eligible basis of building (see instructions) .....	7 999999999999
8a Original qualified basis of the building at close of first year of credit period .....	8a 999999999999
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low income units under section 42(d)(3)(B)? .....	<b>u</b> <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10 Check the appropriate box for each election.  <b>Caution:</b> Once made, the following elections are irrevocable.	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) .....	<b>u</b> <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b Elect <b>not</b> to treat large partnership as taxpayer (section 42(j)(5)) .....	<b>u</b> <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c Elect minimum set-aside requirement (section 42(g)) (see instructions): <input checked="" type="checkbox"/> 20-50 <input checked="" type="checkbox"/> 40-60 <input checked="" type="checkbox"/> Average income <input checked="" type="checkbox"/> 25-60 (N.Y.C. only)	
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) .....	<input checked="" type="checkbox"/> 15-40

Under penalties of perjury, I declare that I have examined this form and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

} ..... } ..... } ..... XXXXXXXXXX  
Signature Taxpayer identification number Date  
} ..... } ..... } ..... XXXXXXXX  
Name (please type or print) First year of the credit period

## Recapture of Low-Income Housing Credit

 Attach to your return.

OMB No. 1545-1035

Go to [www.irs.gov/Form8611](http://www.irs.gov/Form8611) for instructions and the latest information.  
**Note:** Complete a separate Form 8611 for each building to which recapture applies.

Attachment Sequence No. **90**

A Name(s) shown on return  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	B Identifying number  XXXXXXXXXXXX
C Address of building (as shown on Form 8609)  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	D Building identification number (BIN)  XXXXXXXXXXXX
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:  (1) Issuer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	E Date placed in service (from Form 8609)  XXXXXXXX
(3) Name of issue XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(4) CUSIP number XXXXXXXX

**Note:** Skip lines 1-7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust). However, section 42(j)(5) partnerships must complete lines 1 through 7.

1 Enter total credits reported on Form 8586 in prior years for this building .....	1 999999999999
2 Credits included on line 1 attributable to additions to qualified basis (see instructions) .....	2 999999999999
3 Credits subject to recapture. Subtract line 2 from line 1 .....	3 999999999999
4 Credit recapture percentage (see instructions) .....	4 9999
5 Accelerated portion of credit. Multiply line 3 by line 4 .....	5 999999999999
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) .....	6 9999
7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities will stop here. ( <b>Note:</b> An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.) .....	7 999999999999
8 Enter recapture amount from flow-through entity (see Note above) .....	8 999999999999
9 Enter the unused portion of the accelerated amount from line 7 (see instructions) .....	9 999999999999
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- .....	10 999999999999
11 Enter interest on the line 10 recapture amount (see instructions) XXXXXXXXXXXXXXXX	11 999999999999
12 Total amount subject to recapture. Add lines 10 and 11 .....	12 999999999999
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) .....	13 999999999999
14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return .....	14 999999999999
15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) .....	15 999999999999

**Only Section 42(j)(5) partnerships need to complete lines 16 and 17.**

16 Enter interest on the line 7 recapture amount (see instructions) .....	16 999999999999
17 Total recapture. Add lines 7 and 16 (see instructions) .....	17 999999999999

For Paperwork Reduction Act Notice, see instructions.

Form 8611 (Rev. 12-2021)

Application for United States  
Residency Certification

OMB No. 1545-1817

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service See separate instructions.**Important.** For applicable user fee information, see Instructions for Form 8802. Additional request (see instructions) Foreign claim form attached

For IRS use only:

Pmt Amt \$ \_\_\_\_\_

Deposit Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Date Pmt Vrd: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Electronic payment confirmation no. u

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Applicant's name

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

Applicant's U.S. taxpayer identification number

XXXXXXXXXXXX

If a joint return was filed, spouse's name (see instructions)

XXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

If a joint return was filed, spouse's U.S. taxpayer identification number

If a separate certification is needed for spouse, check here 

1 Applicant's name and taxpayer identification number as it should appear on the certification if different from above

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX

2 Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code. If a P.O. box, see instructions.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

3a Mail Form 6166 to the following address:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

b Appointee Information (see instructions):

Appointee Name u XXXXXXXXXXXXXXXXXXXXXXXXX CAF No. u XXXXXXXXXXXXXXXXXXXXXXXXX

Phone No. u XXXXXXXXXXXXXX Fax No. u XXXXXXXXXXXXXX

4 Applicant is (check appropriate box(es)):

a  Individual. Check all applicable boxes.

- U.S. citizen       U.S. lawful permanent resident (green card holder)       Sole proprietor
- Other U.S. resident alien. Type of entry visa u XXXXXXXXXXXXXXXXXXXXXXXXX
- Current nonimmigrant status u XXXXXXXXXXXXXXXXXX and date of change (see instructions) u XXXXXXXX
- Dual-status U.S. resident (see instructions). From u XXXXXXXXX to u XXXXXXXXX
- Partial-year Form 2555 filer (see instructions). U.S. resident from u XXXXXXXXX to u XXXXXXXXX

b  Partnership. Check all applicable boxes. U.S.       Foreign LLCc  Trust. Check if: Grantor (U.S.) Simple Rev. Rul. 81-100 Trust IRA (for Individual) Grantor (foreign) Complex Section 584 IRA (for Financial Institution)d  Estatee  Corporation. If incorporated in the United States only, go to line 5. Otherwise, continue.Check if:  Section 269B       Section 943(e)(1)       Section 953(d)       Section 1504(d)

Country or countries of incorporation u XXXXXXXXXXXXXXXXXXXXXXXXX

If a dual-resident corporation, specify other country of residence u XXXXXXXXXXXXXXXXXX

If included on a consolidated return, attach page 1 of Form 1120 and Form 851.

f  S corporationg  Employee benefit plan/trust. Plan number, if applicable u XXXCheck if:  Section 401(a)       Section 403(b)       Section 457(b)h  Exempt organization. If organized in the United States, check all applicable boxes. Section 501(c)       Section 501(c)(3)       Governmental entity Indian tribe       Other (specify) u XXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX

i  Disregarded entity. Check if:  LLC       LP       LLP       Other (specify) u XXXXXXXXXXXXXXXXXXj  Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) u XXXXXXXXXXXXXXXXXX

Applicant name: XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

**5** Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?

Yes. Check the appropriate box for the form filed and go to line 7.

- 990  990-T  1040  1041  1065  1120  1120S  3520-A  5227  5500  
 Other (specify) u XXXXXXXXXXXXXXXXXXXXXXXXX

No. Attach explanation (see instructions). Check applicable box and go to line 6.

- Minor child  QSub  U.S. DRE  Foreign DRE  Section 761(a) election  
 FASIT  Foreign partnership  Other u XXXXXXXXXXXXXXXXXXXXXXXXX

**6** Was the applicant's parent, parent organization or owner required to file a U.S. tax form? (Complete this line only if you checked "No" on line 5.)

Yes. Check the appropriate box for the form filed by the parent.

- 990  990-T  1040  1041  1065  1120  1120S  5500  
 Other (specify) u XXXXXXXXXXXXXXXXXXXXXXXXX

Parent's/owner's name and address u XXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

and U.S. taxpayer identification number u XXXXXXXXXX

No. Attach explanation (see instructions).

**7** Calendar year(s) for which certification is requested.

Note. If certification is for the current calendar year or a year for which a tax return is not yet required to be filed, a penalties of perjury statement from Table 2 of the instructions must be entered on line 10 or attached to Form 8802 (see instructions).  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**8** Tax period(s) on which certification will be based (see instructions).

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**9** Purpose of certification. Must check applicable box (see instructions).

- Income tax  VAT (specify NAICS codes) u XXXXXXXXXXXXXXXXXXXXXXXXX  
 Other (must specify) u XXXXXXXXXXXXXXXXXXXXXXXXX

**10** Enter penalties of perjury statements and any additional required information here (see instructions).

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Sign here** Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Applicant's signature (or individual authorized to sign for the applicant)

Applicant's daytime phone no.:

Keep a copy for your records.

Signature

XXXXXXX

XXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Name and title (print or type)

Spouse's signature. If a joint application, both must sign.

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Name (print or type)

<b>Applicant Name</b>						<b>Applicant TIN</b>					
XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX						XXXXXXXXXXXX					
<b>Appointee Name (If Applicable)</b>											
XX											
<b>Calendar year(s) for which certification is requested (must be the same year(s) indicated on line 7)</b>											
XX											
<b>11</b> Enter the number of certifications needed in the column to the right of each country for which certification is requested.											
<b>Note.</b> If you are requesting certifications for more than one calendar year per country, enter the total number of certifications for all years for each country (see instructions).											
<b>Column A</b>			<b>Column B</b>			<b>Column C</b>			<b>Column D</b>		
<b>Country</b>	<b>CC</b>	<b>#</b>	<b>Country</b>	<b>CC</b>	<b>#</b>	<b>Country</b>	<b>CC</b>	<b>#</b>	<b>Country</b>	<b>CC</b>	<b>#</b>
Armenia	AM	XXX	Finland	FI	XXX	Latvia	LG	XXX	South Africa	SF	XXX
Australia	AS	XXX	France	FR	XXX	Lithuania	LH	XXX	Spain	SP	XXX
Austria	AU	XXX	Georgia	GG	XXX	Luxembourg	LU	XXX	Sri Lanka	CE	XXX
Azerbaijan	AJ	XXX	Germany	GM	XXX	Mexico	MX	XXX	Sweden	SW	XXX
Bangladesh	BG	XXX	Greece	GR	XXX	Moldova	MD	XXX	Switzerland	SZ	XXX
Barbados	BB	XXX	Hungary	HU	XXX	Morocco	MO	XXX	Tajikistan	TI	XXX
Belarus	BO	XXX	Iceland	IC	XXX	Netherlands	NL	XXX	Thailand	TH	XXX
Belgium	BE	XXX	India	IN	XXX	New Zealand	NZ	XXX	Trinidad and Tobago	TD	XXX
Bermuda	BD	XXX	Indonesia	ID	XXX	Norway	NO	XXX	Tunisia	TS	XXX
Bulgaria	BU	XXX	Ireland	EI	XXX	Pakistan	PK	XXX	Turkey	TU	XXX
Canada	CA	XXX	Israel	IS	XXX	Philippines	RP	XXX	Turkmenistan	TX	XXX
China	CH	XXX	Italy	IT	XXX	Poland	PL	XXX	Ukraine	UP	XXX
Cyprus	CY	XXX	Jamaica	JM	XXX	Portugal	PO	XXX	United Kingdom	UK	XXX
Czech Republic	EZ	XXX	Japan	JA	XXX	Romania	RO	XXX	Uzbekistan	UZ	XXX
Denmark	DA	XXX	Kazakhstan	KZ	XXX	Russia	RS	XXX	Venezuela	VE	XXX
Egypt	EG	XXX	Korea, South	KS	XXX	Slovak Republic	LO	XXX			
Estonia	EN	XXX	Kyrgyzstan	KG	XXX	Slovenia	SI	XXX			
<b>Column A - Total</b>	XXX		<b>Column B - Total</b>	XXX		<b>Column C - Total</b>	XXX		<b>Column D - Total</b>	XXX	
<b>12</b> Enter the total number of certifications requested (add columns A, B, C, and D of line 11).....											u XXX

**Initial and Annual Expatriation Statement**

For calendar year 2024 or other tax year beginning XXXXXXXXX, and ending XXXXXXXXX  
 Go to [www.irs.gov/Form8854](http://www.irs.gov/Form8854) for instructions and the latest information.

Please print or type.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. 112

Name

XX

Identifying number (see instructions)  
XXXXXXXXXXXX**Part I General Information.** For all filers.

- 1 Mailing address and telephone number where you can be reached after expatriation    XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXX XX
- 2 Address of principal foreign residence (if different from line 1)    XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX
- 3 Country of tax residence (if different from line 2)    XX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX
- 4 Check the box that applies. See instructions.

- Initial expatriation statement for persons who expatriated in 2024. Complete Part II.  
 Annual expatriation statement for persons who expatriated before 2024. Complete Part III.

- 5 Date of expatriation under section 877A(g)(3) for expatriating citizens and long-term residents (see instructions).

- Citizen    XXXXXXXXXXXX  
 Long-term resident    XXXXXXXXXXXX  
 Long-term resident with dual residency in a treaty country. Date commencing to be treated, for tax purposes, as a resident of the treaty country    XXXXXXXXXXXX

- 6 List all countries (including the United States) of which you are a citizen. See instructions.

- a Name of country    XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX  
 b Date you became a citizen of each country listed in line 6a (see instructions)    XXXXXXXXXXXX

- 7 How you became a U.S. citizen     By birth     By naturalization

- 8a Date you became a U.S. lawful permanent resident    XXXXXXXXXXXX  
 b Date your U.S. lawful permanent resident status was revoked or abandoned (see instructions)    XXXXXXXXXXXX  
 c Date you relinquished your permanent resident card (see instructions)    XXXXXXXXXXXX

**Part II Initial Expatriation Statement for Persons Who Expatriated in 2024****Section A Expatriation Information**

- 1 Enter your U.S. income tax liability (after foreign tax credits) for the 5 tax years ending before the date of your expatriation.  
**Caution:** These amounts are not your balance due. See instructions.

1st Year Before Expatriation	2nd Year Before Expatriation	3rd Year Before Expatriation	4th Year Before Expatriation	5th Year Before Expatriation
\$ 999999999	\$ 999999999	\$ 999999999	\$ 999999999	\$ 999999999

- 2 Enter your net worth on the date of your expatriation for tax purposes    \$ 999999999
- 3 Have there been significant changes in your assets and liabilities for the 5 years ending before the date of your expatriation? See instructions .....  Yes  No  
 If "Yes," attach an explanation.
- 4 Did you become at birth a U.S. citizen and a citizen of another country, and do you continue to be a citizen of, and taxed as a resident of, that other country? .....  Yes  No
- 5 If you answered "Yes" to question 4, have you been a resident of the United States for not more than 10 of the last 15 tax years (including the year of your expatriation)? .....  Yes  No
- 6 Were you under age 18½ on the date you expatriated and have you been a U.S. resident for not more than 10 tax years? .....  Yes  No
- 7 Do you certify under penalties of perjury that you have complied with all of your tax obligations for the 5 preceding tax years? See instructions .....  Yes  No

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Form 8854 (2024)

Page **2****Schedule B Balance Sheet**

List in U.S. dollars the fair market value (FMV) and the U.S. adjusted basis of your assets and liabilities as of your expatriation date.

For lines 6 and 7, list in U.S. dollars the present value of your pensions and deferred compensation interests as of your expatriation date. For more details, see the instructions.

<b>Assets</b>	(a) FMV	(b) U.S. adjusted basis
1 Cash, including bank deposits .....	999999999999	999999999999
2 Marketable stock and securities issued by U.S. companies .....	999999999999	999999999999
3 Marketable stock and securities issued by foreign companies .....	999999999999	999999999999
4 Nonmarketable stock and securities issued by U.S. companies .....	999999999999	999999999999
5 Nonmarketable stock and securities issued by foreign companies .....	999999999999	999999999999
a Separately state stock issued by foreign companies that would be controlled foreign corporations if you were still a U.S. citizen or permanent resident. See instructions .....	999999999999	999999999999
b Provide the name, address, and EIN, if any, of any such company XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
6 Pensions or similar retirement arrangements (both U.S. and foreign) (see instructions) .....	999999999999	999999999999
7 Deferred compensation (including stock options) (see instructions) .....	999999999999	999999999999
8 Partnership interests (see instructions) .....	999999999999	999999999999
9 Assets held in trust (see instructions) .....	999999999999	999999999999
10 Beneficial interests in trusts not included in line 9 (see instructions) .....	999999999999	
11 Intangibles used in the United States .....	999999999999	999999999999
12 Intangibles used outside the United States .....	999999999999	999999999999
13 Loans to U.S. persons .....	999999999999	999999999999
14 Loans to foreign persons .....	999999999999	999999999999
15 Real property located in the United States .....	999999999999	999999999999
16 Real property located outside the United States .....	999999999999	999999999999
17 Business property located in the United States .....	999999999999	999999999999
18 Business property located outside the United States .....	999999999999	999999999999
19 Other assets (see instructions) .....	999999999999	999999999999
20 Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total .....	999999999999	999999999999
<b>Liabilities</b>	<b>Amount</b>	
21 Installment obligations .....	999999999999	
22 Mortgages, etc. ....	999999999999	
23 Other liabilities (see instructions) .....	999999999999	
24 Total liabilities. Add lines 21 through 23 .....	999999999999	
<b>25 Net worth.</b> Subtract line 24 from line 20, column (a) .....	999999999999	

Form **8854** (2024)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Form 8854 (2024)

Page 3

**Section C Property Owned on Date of Expatriation**

Don't complete Section C if:

- Your average net income tax liability for the 5 tax years immediately before expatriation (see line 1 in Section A) wasn't more than \$201,000.00, your net worth on the date of your expatriation (see line 2 in Section A) was under \$2 million, and you checked "Yes" on line 7 in Section A;
- In Section A, you checked "Yes" on lines 4, 5, and 7; or
- In Section A, you checked "Yes" on lines 6 and 7.

- 1a** Do you have any **eligible deferred compensation items?** Checking the "Yes" box is an irrevocable waiver of any right to claim any reduction in withholding for such eligible deferred compensation item under any treaty with the United States .....
- Yes  No
- b** Do you have any **ineligible deferred compensation items?** If "Yes," you must include in income the present value of your account on the day before your expatriation date .....
- Yes  No
- c** Do you have an interest in a **specified tax deferred account?** If "Yes," you must include in income the amount of your entire interest in the account on the day before your expatriation date .....
- Yes  No
- d** Are you a beneficiary of a **nongrantor trust?** See instructions .....
- Yes  No
- Check this box to elect under section 877A(f)(4)(B) to be treated as having received the value of your entire interest in the trust (as determined for purposes of section 877A) as of the day before your expatriation date. Attach a copy of your valuation letter ruling issued by the IRS. See instructions.
- 2** Recognition of gain or loss on the deemed sale of mark-to-market property. **Caution: Don't include in column (a) any property described on line 1a, 1b, 1c, or 1d.**

Complete column (g) only if you are deferring tax on gain from any property listed in column (a).

(a) Description of property	(b) FMV on day before date of expatriation	(c) Cost or other basis*	(d) Gain or (loss). Subtract (c) from (b)	(e) Gain after allocation of the exclusion amount (see instructions)	(f) Form or schedule on which gain or loss is reported	(g) Amount of tax deferred (attach computations)
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
XXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999	XXXXXXXXXXXX	999999999999
3 Total.	Add the amounts in column (d) and column (e) .....		999999999999	999999999999		
4 Total tax deferred.	Add the amounts in column (g). Enter here and on Part II, Section D, line 5 .....					999999999999

\* You must identify as "(h)(2)" any property for which you are making the special basis election under section 877A(h)(2). This election is irrevocable. See the instructions for Part II, Section C, line 2, column (c).

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Section D Deferral of Tax**

**Election to defer tax.** You can defer tax only if you have provided adequate security. Adequate security is described in the instructions.

**1 Are you electing to defer tax under section 877A(b)?**

Checking the "Yes" box is an irrevocable waiver of any right under any treaty of the United States that would prevent assessment or collection of any tax imposed because of section 877A .....

Yes  No

If you checked "Yes" on line 1 , continue to lines 2 through 5. Otherwise, continue to Part III.

2 Enter the total tax you would have reported, absent the deferral election, on Form 1040 or 1040-SR, line 24, for the part of the year including the day before the expatriation date absent the deferral election .....	2	999999999999
3 Enter the total tax for the same part of the tax year determined without regard to the amounts attributable to section 877A(a). Attach computation .....	3	999999999999
4 Subtract line 3 from line 2. <b>This is the amount of tax eligible for deferral</b> .....	4	999999999999
5 Enter the total tax deferred from Part II, Section C, line 4, column (g) .....	5	999999999999
• If you are filing Form 1040 or 1040-SR, enter this amount in brackets to the left of the entry space for line 24. Identify as "EXP."  • If you are filing Form 1040, 1040-SR or 1040-NR, enter this amount in brackets to the left of the entry space for line 24. Identify as "EXP."		

**Part III Annual Expatriation Statement for Persons Who Expatriated Before 2024**

- If you made an election to defer the payment of tax, complete line 1.
- If you have an item of eligible deferred compensation, complete line 2.
- If you are a beneficiary of a nongrantor trust, complete line 3.

**1 Complete columns (a), (b), and (c) for all property on which you deferred tax on a prior year Form 8854. Complete column (d) for any property you disposed of in 2023 and see the instructions for Part III.**

(a) Description of property	(b) Amount of mark-to-market gain or (loss) reported on prior year Form 8854	(c) Amount of tax deferred on prior year Form 8854	(d) Date of disposition (if any)
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

Form 8854 (2024)

Page 5

**Part III Annual Expatriation Statement for Persons Who Expatriated Before 2024 (continued)**

- 2 Did you receive any distributions of eligible deferred compensation items for 2024? .....  Yes  No  
If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	<b>Amount of distribution</b>	<b>Amount withheld at source, if any</b>
1	999999999999	999999999999
2	999999999999	999999999999
3	999999999999	999999999999

- 3 Did you receive any distributions from a nongrantor trust for 2024? .....  Yes  No  
If "Yes," enter the amount of distribution(s) and amount withheld at source, if any, below.

	<b>Amount of distribution</b>	<b>Amount withheld at source, if any</b>
1	999999999999	999999999999
2	999999999999	999999999999
3	999999999999	999999999999

<b>Sign Here</b>	<p>Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than filer) is based on all information of which preparer has any knowledge.</p> <p>Your signature <span style="float: right;">Date</span></p> <p>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX <span style="float: right;">XXXXXXXXXXXX</span></p>		
<b>Paid</b>	Print/Type preparer's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Preparer's signature XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Date XXXXXXXXXX
<b>Preparer</b>	Firm's name XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Firm's EIN <span style="float: right;">XXXXXXXXXX</span>	
<b>Use Only</b>	Firm's address XXXXXXXXXXXXXXXXXXXXXXXXXXXX	Phone no. XXXXXXXXXXXX	

Form **8854** (2024)

## Extraterritorial Income Exclusion

Attach to your tax return.  
 See separate instructions.

Name(s) as shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Elections and Other Information**

- 1 Check the box if you are electing under section 942(a)(3) to exclude a portion of your gross receipts from foreign trading gross receipts on line 15. Attach a schedule indicating which receipts are being excluded  X
- 2 Check the box if you are electing to apply the extraterritorial income exclusion provisions to certain transactions involving a FSC (see instructions). Attach a schedule listing the affected transactions  X
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions)  X
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less?  X Yes  X No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
- (1)  X You met the 50% foreign direct cost test (see instructions).
- (2)  X You met the alternative 85% foreign direct cost test (see instructions).
- 5 See instructions before completing lines 5a through 5c. **Note:** For transactions for which the exclusion is determined using the foreign sale and leasing income method (i.e., line 44 equals line 45), complete only lines 5a and 5c(1).
- a Business activity code XXXXXX  b Product or product line XXXXXXXXXXXXXXXXXXXXXXXXX
- c Check the applicable box to indicate the basis of your reporting:
- (1) Transaction-by-transaction:  
 (a) X Aggregate on Form 8873       (b) X Aggregate on tabular schedule       (c) X Tabular schedule of transactions
- (2)  X Group of transactions

**Part II Foreign Trade Income and Foreign Sale and Leasing Income**

- Caution:** If a related person is also eligible for an extraterritorial income exclusion, see **Excluded property** in the instructions.
- 6 Sale, exchange, or other disposition of qualifying foreign trade property  999999999999
- 7 Enter the amount from line 6, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States  999999999999
- 8 Lease or rental of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns  999999999999
- 9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property  999999999999
- 10 Enter the amount from line 9, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States  999999999999
- 11 Services related and subsidiary to the lease of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns  999999999999
- 12 Engineering or architectural services for construction projects outside the United States  999999999999
- 13 Managerial services provided to unrelated persons (see instructions)  999999999999
- 14 Enter the sum of the amounts from lines 6, 9, 12, and 13 of column (a) attributable to foreign economic processes. **Do not** include any amounts already included on lines 7, 8, 10, or 11 in column (b)  999999999999
- 15 **Foreign trading gross receipts.** Add lines 6 through 13 in column (a)  999999999999
- 16 Add lines 7 through 14 in column (b)  999999999999
- 17 **Cost of goods sold:**
- a Inventory at beginning of year  999999999999
- b Purchases  999999999999
- c Cost of labor  999999999999
- d Additional section 263A costs (attach schedule)  999999999999
- e Other costs (attach schedule)  999999999999
- f Total. Add lines 17a through 17e  999999999999
- g Inventory at end of year  999999999999
- h Subtract line 17g from line 17f  999999999999
- 18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16  999999999999
- 19 Other expenses and deductions (see instructions) (attach schedule)  999999999999
- 20 **Foreign trade income.** In column (a), subtract line 19 from line 18. If -0- or less, stop here. You do not qualify for the exclusion  999999999999
- 21 **Foreign sale and leasing income.** In column (b), subtract line 19 from line 18  999999999999

	(a) Foreign Trade Income	(b) Foreign Sale and Leasing Income
6	999999999999	
7		999999999999
8	999999999999	999999999999
9	999999999999	
10		999999999999
11	999999999999	999999999999
12	999999999999	
13	999999999999	
14		999999999999
15	999999999999	
16		999999999999
17a	999999999999	999999999999
17b	999999999999	999999999999
17c	999999999999	999999999999
17d	999999999999	999999999999
17e	999999999999	999999999999
17f	999999999999	999999999999
17g	999999999999	999999999999
17h	999999999999	999999999999
18	999999999999	999999999999
19	999999999999	999999999999
20	999999999999	
21		999999999999

**Part III Marginal Costing (Note:** If you are **not** using Marginal Costing, skip Part III and go to Part IV.)**Section A — Foreign Trade Income Using Marginal Costing Method**

22 Foreign trading gross receipts. Enter the amount from line 15 .....	<b>22</b>	999999999999
23 Costs and expenses allocable to the amount reported on line 22:		
a Cost of direct material attributable to property sold .....	<b>23a</b>	999999999999
b Cost of direct labor attributable to property sold .....	<b>23b</b>	999999999999
c Add lines 23a and 23b .....	<b>23c</b>	999999999999
24 Subtract line 23c from line 22 .....	<b>24</b>	999999999999
25 Worldwide gross receipts from sales of the product or product line .....	<b>25</b>	999999999999
26 Costs and expenses allocable to the amount reported on line 25:		
a Cost of goods sold attributable to property sold .....	<b>26a</b>	999999999999
b Other expenses and deductions attributable to gross income .....	<b>26b</b>	999999999999
c Add lines 26a and 26b .....	<b>26c</b>	999999999999
27 Subtract line 26c from line 25. ( <b>Note:</b> If -0- or less, stop here. You may not use Part III to determine your qualifying foreign trade income. Go to line 37.) .....	<b>27</b>	999999999999
28 Overall profit percentage. Divide line 27 by line 25. Carry the result to at least three decimal places .....	<b>28</b>	9999999
29 Overall profit percentage limitation. Multiply line 22 by line 28 .....	<b>29</b>	999999999999
30 Foreign trade income using marginal costing. Enter the <b>smaller</b> of line 24 or line 29 .....	<b>30</b>	999999999999

**Section B — 15% of Foreign Trade Income Method**

31 Multiply line 30 by 15% (.15) .....	<b>31</b>	999999999999
32 Foreign trade income using full costing. Enter the amount from line 20 .....	<b>32</b>	999999999999
33 Enter the <b>smaller</b> of line 31 or line 32 .....	<b>33</b>	999999999999

**Section C — 1.2% of Foreign Trading Gross Receipts Method**

34 Multiply line 22 by 1.2% (.012) .....	<b>34</b>	999999999999
35 Multiply line 30 by 30% (.30) .....	<b>35</b>	999999999999
36 Enter the <b>smallest</b> of lines 32, 34, or 35 .....	<b>36</b>	999999999999

**Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)**

37 Enter your foreign trade income from line 20 .....	<b>37</b>	999999999999
38 Multiply line 37 by 15% (.15) .....	<b>38</b>	999999999999
39 Enter your foreign trading gross receipts from line 15 .....	<b>39</b>	999999999999
40 Multiply line 39 by 1.2% (.012) .....	<b>40</b>	999999999999
41 Multiply line 38 by 2.0 .....	<b>41</b>	999999999999
42 Enter the <b>smaller</b> of line 40 or line 41 .....	<b>42</b>	999999999999
43 Enter your foreign sale and leasing income from line 21 .....	<b>43</b>	999999999999
44 Multiply line 43 by 30% (.30) .....	<b>44</b>	999999999999
45 Enter the <b>greatest</b> of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter .....	<b>45</b>	999999999999
<b>Note:</b> If you do not have a reduction for international boycott operations, illegal bribes, kickbacks, etc. (see the instructions for line 50), skip lines 46 through 51 and enter on line 52 the amount from line 45.		
46 If line 44 equals line 45, divide the amount on line 45 by the amount on line 43. Otherwise, divide the amount on line 45 by the amount on line 37. Carry the result to at least three decimal places .....	<b>46</b>	9999999
47 If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a) .....	<b>47</b>	999999999999
48 Multiply line 46 by line 47 .....	<b>48</b>	999999999999
49 Add lines 45 and 48 .....	<b>49</b>	999999999999
50 Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions) .....	<b>50</b>	999999999999
51 Qualifying foreign trade income. Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion .....	<b>51</b>	999999999999
52 Extraterritorial income exclusion (net of disallowed deductions). Subtract line 48 from line 51. Enter the result here and include it on the "other deductions" line of your tax return or schedule (see instructions) .....	<b>52</b>	999999999999

Form **8925**

(Rev. September 2017)

Department of the Treasury

(99)

## Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

- Attach to the policyholder's tax return—See instructions.
- Go to [www.irs.gov/Form8925](http://www.irs.gov/Form8925) for the latest information.

Attachment  
Sequence No. **160**

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

Name of policyholder, if different from above

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number, if different from above

XXXXXXXXXXXX

Type of business

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1	Enter the number of employees the policyholder had at the end of the tax year .....	1	99999999
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> on page 2 for an exception .....	2	99999999
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 .....	3	999999999999
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions .....	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
4b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent .....		4b 99999999

XX

**Carbon Oxide Sequestration Credit**

Attach to your tax return.

Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.Attachment Sequence No. **165**

Identifying number

XXXXXXXXXXXX

**Part I Information About Facility, Carbon Capture Equipment, DAC Facility, Carbon Oxide Sequestration Types, Credit Calculation, and Your Elections****Section 1 — Facility Information**

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility:

XX

- 2** Facility's EPA e-GGRT ID number(s), if available: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 3** Type (disposal in geological storage, enhanced oil or natural gas recovery, utilization):

XX

- 4a** If different than filer, enter (i) owner's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX and (ii) owner's TIN: XXXXXXXXXX

- b** Address of the facility (if applicable): XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

- c** Coordinates. (i) Latitude:    .       (ii) Longitude:     .

Enter a "+" (plus) or "-" (minus) sign in the first box.

Enter a "+" (plus) or "-" (minus) sign in the first box.

- 5** Date construction began (MM/DD/YYYY): XXXXXXXXXX...

- 6** Date placed in service (MM/DD/YYYY): XXXXXXXXXX

- 7** Total metric tons of carbon oxide captured during the tax year: XXXXXXXXXX

**Section 2 — Industrial Facility Information**

	<b>Yes</b>	<b>No</b>
<b>8</b> Reserved for future use.		
<b>9</b> Is the facility an electricity-generating facility?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Is the facility a direct air capture (DAC) facility? If "Yes," skip to line 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> If the facility isn't an electricity-generating or DAC facility, state the nature of the facility (for example, ethanol production, cement manufacturing, etc.): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
<b>12</b> Does the facility described above process carbon dioxide or any other gas from underground deposits?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> If you answered "Yes" to line 12, was any gas obtained from a carbon dioxide production well at natural carbon dioxide-bearing formations or at a naturally occurring subsurface spring, which means a well that contains 90% or greater carbon dioxide by volume?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If you answered "Yes" to line 12a, you can't treat the facility as a qualified industrial facility to the extent that it processed gas described on line 12a during the tax year. See line 12c.		
<b>c</b> If you answered "Yes" to line 12a, do you attest that you meet the exception for a deposit that contains a product, other than carbon oxide, that's commercially viable to extract and sell without taking into account the availability of a commercial market for the carbon oxide that's extracted or any carbon oxide sequestration credit (credit) that might be available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> If you answered "Yes" to line 12c, have you attached an attestation letter from an independent registered engineer? Don't treat the facility as a qualified industrial facility unless you answered "Yes" to both lines 12c and 12d. See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b> What were the emissions of carbon oxide during the tax year (amount released to the atmosphere plus amount captured)?	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>a</b> Of the amount listed on line 13, what amount was carbon dioxide?	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>b</b> Of the amount listed on line 13, what amount was carbon monoxide?	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>14</b> Were first-year carbon oxide emissions annualized for this tax year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> If you answered "Yes" to line 14, state the annualized carbon oxide emissions and attach a statement that shows how you determined the annualized carbon oxide emissions:		
<b>15</b> Was aggregation of multiple facilities required to achieve the requisite carbon capture thresholds?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>a</b> If you answered "Yes" to line 15, attach a statement that lists the facilities and describes the appropriateness of their aggregation.		

**Section 3 — Carbon Capture Equipment and DAC Facility Information**

	Yes	No
16 Is carbon captured by a DAC facility? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17 Reserved for future use.		
18 Was any carbon capture equipment placed in service on or after February 9, 2018, and before 2023? See instructions .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
19 Reserved for future use.		
20 Are you the owner of the carbon capture equipment described in Section 1? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a If you answered "No" to line 20, state your authority for claiming the credit: XXXXXXXXXXXXXXXXXXXXXXX		
21 Reserved for future use.		
22 For the carbon capture equipment described in Section 1, what was the carbon capture capacity on or after February 9, 2018? XXXXXXXXXXXXXXX		
23 Was additional equipment installed on or after February 9, 2018? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a Reserved for future use.		
b Reserved for future use.		
c Is the place-in-service date of the carbon capture equipment described on line 23 determined pursuant to the 80/20 rule? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
d If you answered "Yes" to line 23c, state your investment in:		
(i) New carbon capture equipment .....	999999999999	
(ii) The fair market value of pre-existing carbon capture equipment .....	999999999999	
e If the placed-in-service date of the carbon capture equipment was determined pursuant to the 80/20 rule, did you include its investment in a transportation pipeline as new carbon capture equipment? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
f If you answered "Yes" to line 23e, state your investment in a transportation pipeline: 999999999999		
24 What was the total amount of carbon oxide captured during the tax year (in metric tons)? XXXXXXXXXXXXXXX		
a Of the amount listed on line 24, what amount was carbon dioxide? XXXXXXXXXXXXXXX		
b Of the amount listed on line 24, what amount was carbon monoxide? XXXXXXXXXXXXXXX		
25 Were first-year carbon oxide emissions annualized for this tax year? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a If you answered "Yes" to line 25, state the annualized carbon oxide emissions: XXXXXXXXXXXXXXX		

**Section 4 — Information About Carbon Oxide Sequestration Credit and Your Elections**

	Yes	No
26 During the tax year, are other parties contractually ensuring disposal, injection, or utilization of qualified carbon oxide captured at this facility? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
27 For this tax year, do you elect to allow any of the parties described on line 26 to claim some or all of the credit? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
28 Do you elect under section 45Q(b)(3) to apply the \$10 and \$20 rates (adjusted for inflation) instead of the applicable dollar amounts? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
a If you answered "Yes" to line 28, determine the credit using \$27.75 on Part III, line 1g; and \$13.88 on Part III, line 2g or 3g, for tax years beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.		
b If you answered "No" to line 28 and your carbon capture facility and equipment were placed in service before 2023, determine the credit using \$43.92 on Part III, line 1g; and \$30.07 on Part III, line 2g or 3g, for tax years beginning in 2024. See Notice 2018-93 for the applicable dollar amounts in later tax years.		
c If you answered "No" to line 28 and your carbon capture equipment was placed in service after 2022, determine the credit using \$17 on Part III, line 1g; and \$12 on Part III, line 2g or 3g. For a DAC facility, determine the credit using \$36 on Part III, line 1g; and \$26 on Part III, line 2g or 3g.		

**Section 4 — Information About Carbon Oxide Sequestration Credit and Your Elections (continued)**

		<b>Yes</b>	<b>No</b>
29	Is the facility described in Section 1 an applicable facility and are you making the election under section 45Q(f)(6)? If you answered "Yes" to line 29, determine the credit using the same rates listed on line 28b. See instructions .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
30	Does the facility capture qualified carbon oxide and dispose of it in secure geological storage? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	If you answered "Yes" to line 30, use Part III, line 1, to figure your credit amounts for disposal.		
31	Does the facility capture qualified carbon oxide, use it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and dispose of it in secure geological storage? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	If you answered "Yes" to line 31, use Part III, line 2, to figure your credit amounts for injection.		
32	Does the facility capture qualified carbon oxide and utilize it as described in section 45Q(f)(5)? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	If you answered "Yes" to line 32, use Part III, line 3, to figure your credit amounts for utilization.		
33	Does the facility meet the prevailing wage and apprenticeship (PWA) requirement? .....	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	If you answered "Yes" to line 33, you may qualify for an increased credit amount. See instructions for Part III, lines 1i, 2i, and 3i.		

**Part II Information About You****Check the applicable box(es).**

- 1 You have obtained an analysis of lifecycle greenhouse gas emissions (LCA) approved by the IRS .....
- 2 You physically or contractually ensured the capture of qualified carbon oxide during the tax year .....
- 3 You physically or contractually ensured the disposal, usage as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, or utilization of captured qualified carbon oxide during the tax year .....
- 4 You elected to allow another taxpayer to claim the carbon oxide sequestration credit that you would've otherwise been entitled to .....
- 5 Another taxpayer elected to allow you to claim the carbon oxide sequestration credit that they would've otherwise been entitled to .....
- 6 You're making the election under section 45Q(b)(3) .....
- 7 You're making the election under section 45Q(f)(6) .....
- 8 You're making the election under section 45Q(f)(9) .....

**Part III Credit Calculations****Caution:** See instructions to determine your qualification for the increased credit amounts by meeting certain requirements.**Note:** Enter the applicable inflation-adjusted credit rate or applicable dollar amount on line 1g, 2g, or 3g (see instructions).

1	Qualified carbon oxide captured using carbon capture equipment or DAC facility, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).			
a	Metric tons captured and measured at the point of disposal .....	1a	XXXXXXXXXXXX	
b	Metric tons captured and securely stored (physically disposed) by you .....	1b	XXXXXXXXXXXX	
c	Metric tons captured and securely stored (physically disposed) by another person .....	1c	XXXXXXXXXXXX	
d	Add lines 1b and 1c .....	1d	XXXXXXXXXXXX	
e	Metric tons captured and securely stored (physically disposed) by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit. See instructions for attaching Schedule E (Form 8933) for each disposal site .....	1e	XXXXXXXXXXXX	
f	Subtract line 1e from line 1d .....	1f	XXXXXXXXXXXX	
g	Credit rate or applicable dollar amount (see instructions) .....	1g	999999	
h	Multiply line 1f by line 1g .....	1h	999999999999	
i	Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, multiply the amount on line 1h by 5.0. Otherwise, enter the amount from line 1h. See instructions for attaching Schedule A (Form 8933) and Schedule B (Form 8933) .....	1i	999999999999	

**Part III Credit Calculations (continued)**

2 Qualified carbon oxide captured using carbon capture equipment or DAC facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, and disposed of in secure geological storage.					
a Metric tons captured and measured at the point of injection .....	2a	XXXXXXXXXX			
b Metric tons captured and injected by you .....	2b	XXXXXXXXXX			
c Metric tons captured and injected by another person .....	2c	XXXXXXXXXX			
d Add lines 2b and 2c .....	2d	XXXXXXXXXX			
e Metric tons captured and injected by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit. See instructions for attaching Schedule E (Form 8933) for each recovery project .....	2e	XXXXXXXXXX			
f Subtract line 2e from line 2d .....	2f	XXXXXXXXXX			
g Credit rate or applicable dollar amount (see instructions) .....	2g	999999			
h Multiply line 2f by line 2g .....	2h	999999999999			
i Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, multiply the amount on line 2h by 5.0. Otherwise, enter the amount from line 2h. See instructions for attaching Schedule A (Form 8933) and Schedule C (Form 8933) .....	2i	999999999999			
3 Qualified carbon oxide captured using carbon capture equipment or DAC facility, and utilized as described in section 45Q(f)(5).					
a Metric tons captured and measured at the point of utilization .....	3a	XXXXXXXXXX			
b Metric tons captured and physically utilized by you .....	3b	XXXXXXXXXX	999999		
c Metric tons captured and physically utilized by another person .....	3c	XXXXXXXXXX			
d Add lines 3b and 3c .....	3d	XXXXXXXXXX			
e Metric tons captured and physically utilized by another person and for which you allow that person to claim the resulting carbon oxide sequestration credit (expressed as carbon dioxide equivalents that were determined pursuant to an approved LCA). See instructions for attaching Schedule E (Form 8933) for each utilization facility .....	3e	XXXXXXXXXX			
f Subtract line 3e from line 3d .....	3f	XXXXXXXXXX			
g Credit rate or applicable dollar amount (see instructions) .....	3g	999999			
h Multiply line 3f by line 3g .....	3h	999999999999			
i Increased credit amount for qualified facility and equipment. If you answered "Yes" in Part I, line 33, multiply the amount on line 3h by 5.0. Otherwise, enter the amount from line 3h. See instructions for attaching Schedule F (Form 8933) .....	3i	999999999999			
4 Carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions for attaching Schedule A (Form 8933), Schedule E (Form 8933), and Schedule F (Form 8933). Provide basic information for the three largest elections (in dollars) on lines 4a, 4b, and 4c; report all others on line 4e.					
(i) EIN of electing taxpayer	(ii) Metric tons elected	(iii) Credit rates	(iv) Credit elected. Multiply column (ii) by column (iii).		
a XXXXXXXXXX	XXXXXXXXXX	999999	999999999999		
b XXXXXXXXXX	XXXXXXXXXX	999999	999999999999		
c XXXXXXXXXX	XXXXXXXXXX	999999	999999999999		
d Add lines 4a, 4b, and 4c in column (iv) .....	4d	999999999999			
e Report all other carbon oxide sequestration credit that another taxpayer elected under section 45Q(f)(3)(B) to allow you to claim. See instructions .....	4e	999999999999			
f Add lines 4d and 4e .....	4f	999999999999			
5 Carbon oxide sequestration credit from partnerships and S corporations (see instructions) .....	5	999999999999			
6 Add lines 1i, 2i, 3i, 4f, and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1x .....	6	999999999999			
7 Carbon oxide sequestration credit recaptured. See instructions for attaching Schedule D (Form 8933) and for reporting this amount on the appropriate line of your return .....	7	999999999999			

**Schedule A  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

OMB No. 1545-0123

**Disposal or Enhanced Oil Recovery Owner Certification**

Attach to Form 8933.  
Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

A Check if you are filing this as a:

(i)  Geological disposal site owner      (ii)  Enhanced oil recovery project owner**Part I Information About You, the Owner of the Geological Disposal Site, or the Enhanced Oil Recovery (EOR) Project**

1 Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

3 Employer identification number (EIN)

XXXXXXXXXXXXXX

2 Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX

**Part II Information About Your Suppliers of Qualified Carbon Oxide**

Complete a separate Schedule A (Form 8933) for each of your suppliers of qualified carbon oxide.

4 Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5 EIN

XXXXXXXXXXXXXX

6 Name and location (county and state) of facility (if supplier supplied any qualified carbon oxide)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX

7 Type of industrial facility at which the supplier captured its qualified carbon oxide

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

8 Check here if you were one of the suppliers. Don't check unless the EIN of the supplier of the qualified carbon oxide is the same as the EIN of the entity that's an owner of the geological disposal site. If the EINs aren't the same, there must be a binding written contract between the entities

9 Unless line 8 is checked, do you attest that a binding written contract between you and the supplier exists that ensures that you will securely store the qualified carbon oxide in the manner required under section 45Q and the underlying regulations?

 Yes No

10 Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of the most recent amendment

XXXXXXXXXXXX

11 Metric tons of qualified carbon oxide received from the supplier during the calendar year (metric tons should agree with the figure reported for you for this supplier by the project's operator on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)

11 XXXXXXXXXX

12 Metric tons of qualified carbon oxide received from the supplier and stored by you during the calendar year (metric tons should agree with the figure reported for you for this supplier by the disposal site's operator on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)

12 XXXXXXXXXX

13 Metric tons of nonqualified carbon oxide received by you during the calendar year

13 XXXXXXXXXX

14 Metric tons of nonqualified carbon oxide stored or utilized as a tertiary injectant stored by you during the calendar year (metric tons should be from Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)

14 XXXXXXXXXX

15 Add lines 11 and 13. Total amount of qualified carbon oxide injected (amount should agree with the figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)

15 XXXXXXXXXX

16 Add lines 12 and 14. Total amount of qualified carbon oxide stored (amount should agree with the figure reported for you on Schedule B (Form 8933), Part III, line 10; or Schedule C (Form 8933), Part III, line 20)

16 XXXXXXXXXX

17 Check here if you attest that the supplier of qualified carbon oxide elected to allow you to claim some or all of the carbon oxide sequestration credit attributable to their qualified carbon oxide. If you checked the box, attach Schedule E (Form 8933)

**Schedule B  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Disposal Operator Certification**

OMB No. 1545-0123

Attach to Form 8933.  
Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXXXX

**Part I Information About the Owner(s) of the Geological Disposal Site**

- 1 Provide information about each owner of the disposal site during the calendar year.
- If there are more than four owners, prepare a separate schedule with all the owner information and attach it to this schedule.
  - If one or more of the owners is a partnership or an S corporation, provide information about the pass-through entity, not about the partners or shareholders.
  - If one or more of the owners is part of a joint venture that has elected out of subchapter K of the Code, provide information about all such owners.

(i) Disposal site owner	(ii) Address	(iii) Employer identification number (EIN)	(iv) Operating interest (%)
A XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999
B XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999
C XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999
D XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	999999

**Part II Information About the Geological Disposal Site**

2 Name and location (county and state, or offshore tract) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3 Name and EIN of the operator of the site XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX
4 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
5a IRS-issued registration number(s) for the geological disposal facility XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5b Geological disposal site's EPA e-GGRT ID number(s), if available XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began XXXXXX
7 Check here to declare that all figures of stored carbon oxide on this schedule are for carbon oxide consistent with figures reported to the EPA pursuant to the applicable MRV plan and subpart RR of the EPA's Greenhouse Gas Reporting Program		<input checked="" type="checkbox"/>
8 Attach a copy of the approved MRV plan or provide the URL where it can be viewed on the EPA website.		

**Part III Information About the Qualified Carbon Oxide Supplied to the Geological Disposal Site and Securely Stored**

- 9 Provide information about all suppliers of qualified carbon oxide during the calendar year. "Qualified" carbon oxide means carbon oxide from a supplier who attests that the carbon oxide was captured at one of its section 45Q facilities. For qualified carbon oxide, "supplier" means the person who captured the qualified carbon oxide, which may differ from the company that sold the qualified carbon oxide or physically delivered the qualified carbon oxide to the owner of the geological disposal site.

(i) Qualified carbon oxide supplier	(ii) EIN	(iii) Name and location of capture facility (county and state)	(iv) IRS-issued registration number	(v) EPA's e-GGRT ID (if any)	(vi) Check if supplier supplied any nonqualified carbon oxide from any source
A XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
B XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
C XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 8933.

Schedule B (Form 8933) (12-2024)

**Part III Information About the Qualified Carbon Oxide Supplied to the Geological Disposal Site and Securely Stored (continued)**

**10** Provide disposal information consistent with all applicable EPA filings. If there are more than four owners of the geological disposal site or suppliers of qualified carbon oxide, prepare a separate schedule with all the supplier information and attach it to this schedule.

(a) Geological disposal site owner	Qualified Carbon Oxide Supplier					
	(i) XXXXXXXXXXXXXXXXXXXXXXXX	(ii) XXXXXXXXXXXXXXXXXXXXXXXX		(iii) XXXXXXXXXXXXXXXXXXXXXXXX		
	(b) Metric tons delivered	(c) Metric tons stored	(d) Metric tons delivered	(e) Metric tons stored	(f) Metric tons delivered	(g) Metric tons stored
A XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
B XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
C XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
D XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	(iv) Total qualified carbon oxide from all suppliers		(v) All other suppliers of nonqualified carbon oxide		(vi) Total metric tons for all carbon oxide suppliers	
	(h) Metric tons delivered (add columns (b), (d), and (f))	(i) Metric tons stored (add columns (c), (e), and (g))	(j) Metric tons delivered	(k) Metric tons stored	(l) Metric tons delivered (add columns (h) and (j))	(m) Metric tons stored (add columns (l) and (k))
A XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
B XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
C XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
D XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

**11** Check here to attest that all information provided on line 10 conforms to all applicable EPA filings .....



**Schedule C  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Enhanced Oil Recovery Operator Certification**

OMB No. 1545-0123

Attach to Form 8933.  
Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information About the Owner(s) of the Enhanced Oil Recovery (EOR) Project**

- 1 Provide information about each owner of the EOR project during the calendar year.
- If there are more than four owners, prepare a separate schedule with all the owner information and attach it to this schedule.
  - If one or more of the owners is a partnership or an S corporation, provide information about the pass-through entity, not about the partners or shareholders.
  - If one or more of the owners is part of a joint venture that has elected out of subchapter K of the Code, provide information about all such owners.

(i) EOR project owner	(ii) Address				(iii) Employer identification number (EIN)	(iv) Operating interest (%)
A XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX	999999
B XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX	999999
C XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX	999999
D XXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XX	XXXXXXXXXXXX	XXXXXXXXXXXX	999999

**Part II Information About the EOR Project**

- 2 Name and location (county and state)  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX XX
- 3 Name and EIN of the person who, for purposes of Regulations section 1.45Q-2(h), is the operator of the project  
XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX

- 4 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

5a IRS-issued registration number(s) for the EOR project XXXXXXXXXXXXXXXXXXXXXX	5b EPA e-GGRT ID number(s), if available XXXXXXXXXXXXXXXXXXXXXX	6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began XXXXXXXXXXXX
--	--	--

- 7 If the project was previously certified under section 43, name of the certified project and date (MM/DD/YYYY) of the petroleum engineer's certification  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX

- 8 If the project wasn't previously certified under section 43, attach a copy of a valid petroleum engineer's certification to this schedule.

Yes  No  
 Yes  No

- 9 Is this project an enhanced natural gas recovery project?  
.....

- 10 Are all injection wells appropriately permitted? See instructions  
.....

- 11 If you answered "No" to line 10, the credit can't be claimed.

- 12 Are any of the wells in the project EPA Class VI?  
.....

Yes  No

- 13 If you answered "Yes" to line 12, check here to declare that all figures of stored qualified carbon oxide on this schedule are consistent with figures reported to the EPA pursuant to the applicable MRV plan and subpart RR of EPA's Greenhouse Gas Reporting Program  
.....

- 14 If you answered "Yes" to line 12, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website  
.....

XXXXXXXXXXXX

- 15 If you answered "Yes" to line 10 and "No" to line 12, are you relying on subpart RR of the Greenhouse Gas Reporting Program or ISO 27916 to demonstrate secure storage (check which one)?  
.....

Subpart RR  ISO 27916

- 16 If line 15 is subpart RR, provide the EPA approval date (MM/DD/YYYY) of the MRV plan, and attach a copy of the approved MRV plan or its URL on the EPA's website  
.....

XXXXXXXXXXXX

- 17 If line 15 is ISO 27916, attach a copy of the ISO 27916 documentation for the year.

XXXXXXX

- 18 If line 15 is ISO 27916, attach a copy of the certification completed by a qualified independent engineer or geologist.

XXXXXXX

**Part III Information About the Qualified Carbon Oxide Supplied to the EOR Project and Securely Stored**

- 19** Provide information about all suppliers of qualified carbon oxide during the calendar year. "Qualified" carbon oxide means carbon oxide from a supplier who attests that the carbon oxide was captured at one of its section 45Q facilities. For qualified carbon oxide, "supplier" means the person who captured the qualified carbon oxide, who may differ from the company that sold the carbon oxide or physically delivered the carbon oxide to the owner of the EOR utilization facility.

	(i) Qualified carbon oxide supplier	(ii) EIN	(iii) Name of capture facility	(iv) Location of capture facility (county and state)	(v) Check if supplier provided any qualified carbon oxide	(vi) Check if supplier supplied any nonqualified carbon oxide from any source
A	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
B	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
C	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- 20** Provide enhanced oil recovery information consistent with all applicable EPA filings and certified ISO 27916 documentation if it was used to demonstrate secure storage. If there are more than four owners of the EOR project or three suppliers of qualified carbon oxide, prepare a separate table that includes all relevant information and attach it to this schedule.

(a) EOR project owner	Qualified Carbon Oxide Supplier					
	(i) XXXXXXXXXXXXXXXXXXXXXXX		(ii) XXXXXXXXXXXXXXXXXXXXXXX		(iii) XXXXXXXXXXXXXXXXXXXXXXX	
	(b) Metric tons delivered	(c) Metric tons stored	(d) Metric tons delivered	(e) Metric tons stored	(f) Metric tons delivered	(g) Metric tons stored
A	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
B	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
C	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
D	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total .....	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

	(iv) Total qualified carbon oxide from all suppliers		(v) All other suppliers of nonqualified carbon oxide		(vi) Total metric tons for all carbon oxide suppliers	
	(h) Metric tons delivered (add columns (b), (d), and (f))	(i) Metric tons stored (add columns (c), (e), and (g))	(j) Metric tons delivered	(k) Metric tons stored	(l) Metric tons delivered (add columns (h) and (j))	(m) Metric tons stored (add columns (i) and (k))
A	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
B	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
C	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
D	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

- 21** Check here to attest that all information provided on line 20 conforms to all applicable EPA filings and certified ISO 27916 documentation .....

**Schedule D  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Recapture Certification**

Attach to Form 8933.

OMB No. 1545-0123

Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information About the Geological Disposal Site****Section 1—Information about the owner(s) of the geological disposal site**

1 Provide information about owner(s) of the geological disposal site.

- If there are more than four owners, prepare a separate schedule with all the owner information and attach it to this schedule.

	(a) Current calendar year <u>XXXX</u>	(b) 1st previous calendar year <u>XXXX</u>	(c) 2nd previous calendar year <u>XXXX</u>	(d) 3rd previous calendar year <u>XXXX</u>
A (i) Owner's name	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
(ii) Employer identification number (EIN)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(iii) Address	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX
(iv) Operating interest (%)	999999	999999	999999	999999
B (i) Owner's name	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
(ii) EIN .....	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(iii) Address	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX
(iv) Operating interest (%)	999999	999999	999999	999999
C (i) Owner's name	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
(ii) EIN .....	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(iii) Address	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX
(iv) Operating interest (%)	999999	999999	999999	999999
D (i) Owner's name	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX
(ii) EIN .....	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(iii) Address	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX	XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXX
(iv) Operating interest (%)	999999	999999	999999	999999

For Paperwork Reduction Act Notice, see the Instructions for Form 8933.

Schedule D (Form 8933) (12-2024)

**Part I Information About the Geological Disposal Site (continued)****Section 2—Information about the geological disposal site or enhanced oil recovery (EOR) project for the year**

2 Check if the project is:

(i)  Geological disposal site      (ii)  EOR

3 Name and location (county and state)

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XX

4a For purpose of Regulations section 1.45Q-2(h), enter project operator's name

XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX

4b And EIN

XXXXXXXXXXXX

5 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose

XX

6a IRS-issued registration number(s) for the geological

disposal site

XXXXXXXXXXXXXXXXXXXXXX

6b EPA e-GGRT ID number(s), if available

XXXXXXXXXXXXXXXXXXXXXX

7 Date (MM/YYYY) on which the injection

of captured carbon oxide began

XXXXXXX

8a If the EOR project was previously certified under section 43, state the name of the certified project

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

8b And the date (MM/YYYY) of the petroleum engineer's certification

XXXXXXX

9 If the EOR project wasn't previously certified under section 43, attach a copy of a valid petroleum engineer's certification to this schedule.

10 Is this EOR project an enhanced natural gas recovery project? .....

 Yes No

11 Reserved for future use.

12 Reserved for future use.

13 Reserved for future use.

14 Reserved for future use.

15 Reserved for future use.

16 If the amount of sequestered carbon dioxide has been determined pursuant to 40 CFR Part 98 subpart RR, attach a copy of the approved Monitoring, Reporting, and Verification (MRV) plan or provide the URL of it on the EPA's website. XXXXXXXXXXXXXXXXXXXXXXXXX

17 If the amount of sequestered carbon dioxide has been determined pursuant to ISO 27916, attach a copy of the ISO 27916 documentation for the calendar year. Also attach a copy of the certification by a qualified independent engineer or geologist. XXXXXXXX

**Part II Determination of Recaptured Qualified Carbon Oxide**

- 1 List the total metric tons of qualified carbon dioxide securely stored in the geological disposal site or EOR project during the year .....
- 2 Metric tons of qualified carbon dioxide that, during the year, the owner, operator, or regulatory agency determined has leaked from the containment area of the reservoir during the year or previous calendar years if not previously accounted for .....
- 3 Metric tons of qualified carbon dioxide that, during the year, the owner, operator, or regulatory agency determined has leaked from the containment area of the reservoir during the year or previous calendar years if not previously accounted for, and will eventually migrate to the atmosphere .....
- 4 If line 3 is less than line 2, attach a statement explaining how you determined that the qualified carbon dioxide won't eventually migrate to the atmosphere.
- 5 Qualified carbon dioxide subject to recapture. Subtract line 1 from line 3. If greater than zero, a recapture event has occurred. See Regulations section 1.45Q-5(d). Complete the remainder of Part II. Don't complete this schedule if a recapture event didn't occur .....
- 6 Attach a statement describing the cause of the leakage of qualified carbon dioxide. XXXXXXXX
- 7 Which regulatory agencies were made aware of the leakage of qualified carbon dioxide? XXXXXXXXXXXXXXXXXXXXXXXXX
- 8 Attach a copy of Schedule B (Form 8933) or Schedule C (Form 8933) for this disposal site for each of the previous THREE calendar years. XXXXXXXX

1	XXXXXXXXXXXX
2	XXXXXXXXXXXX
3	XXXXXXXXXXXX
5	XXXXXXXXXXXX

**Part II Determination of Recaptured Qualified Carbon Oxide (continued)**

9 List information about stored carbon oxide subject to recapture.

	(a) Year prior	(b) Metric tons of stored carbon oxide for the indicated year	(c) Stored carbon oxide subject to recapture	Allocation of stored carbon oxide subject to recapture						(i) Total. Add columns (d) through (h)
				(d) Geological disposal site or EOR project	(e) Geological disposal site or EOR project	(f) Geological disposal site or EOR project	(g) Geological disposal site or EOR project	(h) Geological disposal site or EOR project		
				(i) Owner's name XXXXXXXXXXXXXX						
				(ii) EIN XXXXXXXXXX						
				(iii) Check if carbon oxide was qualified carbon ox <del>de</del>						
A 1st previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
B 2nd previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
C 3rd previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
D Total. Add rows A through C .....				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
E Metric tons of carbon oxide not subject to recapture due to look- back being limited to THREE calendar years. Subtract Part II, line 5, from row D, column (c) .....	XXXXXXXXXXXXXX									

10 In column (b), list the amount of total carbon oxide stored in each of the THREE calendar years prior to the current calendar year. This would be from Schedule C (Form 8933), line 20, column (m), for each year.

11 In columns (d) through (h), allocate the amount in column (c) to each owner of the geological disposal site or EOR project for each year. Check the box if the carbon oxide was qualified. Use two columns for any owner that stored both qualified and nonqualified carbon oxide. If more columns are needed, attach a separate schedule that shows the allocation for all owners. You should allocate the amount of stored carbon oxide on a pro rata basis, using figures from Schedule C (Form 8933), line 20, of each year, unless there is a sound engineering basis to do otherwise.

12 Check here if the allocation of the amounts in column (c) were done in a manner other than pro rata and attach an explanatory statement 

13 Provide a copy of Parts I and II to each owner of the disposal site or EOR project during the current and THREE previous calendar years.

**Part III Determination of Recaptured Qualified Carbon Oxide for Supplier**

Part III will be prepared by each owner of the disposal site or EOR project during the current and THREE previous calendar years. Part III will be used to determine the amount of qualified carbon oxide sequestration credit that needs to be recaptured. A separate Part III should be completed for each supplier of qualified carbon oxide during the current and THREE previous calendar years and a copy should be given to each supplier.

**Section 1—Information about you, the owner of the EOR project**

1 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3 EIN XXXXXXXXXX
2 Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX

**Section 2—Information about suppliers who supplied carbon oxide during any of the THREE previous calendar years**

Note: Complete a Part III for each supplier.

4 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5 EIN XXXXXXXXXX
6 Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	7 Type of industrial facility at which the supplier captured its qualified carbon oxide XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
8 Complete Part III, line 8, using information from Schedule C (Form 8933), line 20, for the previous THREE calendar years. Complete a separate Part III for each supplier of qualified carbon oxide during the previous THREE calendar years. If one supplier supplied qualified carbon oxide from multiple facilities, complete a Part III, line 8, for each facility.	

	(a) Year	(b) Total metric tons of stored carbon oxide from Part II, line 9	(c) Total metric tons of stored carbon oxide subject to recapture	Supplier Name:						
				(d) Your amount of qualified carbon oxide subject to recapture	(e) Rate of carbon oxide sequestration credit for the year (\$/MT)	(f) Metric tons of carbon oxide for which the supplier elected to allow you to claim the carbon oxide sequestration credit (MT)	(g) Amount of carbon oxide sequestration credit for which the supplier elected to allow you to claim the carbon oxide sequestration credit (\$). Multiply column (f) by column (e).	(h) Metric tons of carbon oxide for which the supplier didn't elect to allow you to claim the carbon oxide sequestration credit (MT). Subtract column (f) from column (d).	(i) Amount of carbon oxide sequestration credit for which the supplier didn't elect to allow you to claim the carbon oxide sequestration credit (\$). Multiply column (h) by column (e).	
A 1st previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	999999	XXXXXXXXXX	999999999999	XXXXXXXXXX	999999999999	
B 2nd previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	999999	XXXXXXXXXX	999999999999	XXXXXXXXXX	999999999999	
C 3rd previous calendar year	XXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	999999	XXXXXXXXXX	999999999999	XXXXXXXXXX	999999999999	
D Total metric tons. Add rows A through C					XXXXXXXXXXXX					
E Amount of carbon oxide sequestration credit you must recapture this year for carbon oxide supplied by this supplier. Add rows A through C. Add to your Form 8933, Part III, line 7						999999999999				
F Total metric tons. Add rows A through C								XXXXXXXXXXXX		
G Amount of carbon oxide sequestration credit the supplier of carbon oxide must recapture this year. Add rows A through C. The supplier must add this amount to its Form 8933, Part III, line 7									999999999999	

**Schedule E  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Election Certification**

Attach to Form 8933.

Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

OMB No. 1545-0123

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information About the Electing Taxpayer and the Credit Claimant****Section 1 — Electing taxpayer's information from Form 8933**

1 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	3 Taxpayer identification number (TIN) XXXXXXXXXXXX
2 Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX
4 Location of capture facility XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5 Paced-in-service date of carbon capture equipment. See Rev. Rul. 2021-13, 2021-30 I.R.B. 152 XX XXXXXXXXXX
6 Type of industrial facility XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
7a IRS-issued registration number for each facility where carbon oxide was captured XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	7b EPA e-GGRT ID number(s), if available, of each facility where carbon oxide was captured XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Section 2 — Information about the credit claimant. Complete a separate Schedule E (Form 8933) for each credit claimant (see instructions).**

8 Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10 TIN XXXXXXXXXXXX
9 Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX
11 Do you attest that the credit claimant isn't a subcontractor? If you can't answer "Yes," you can't elect to allow the credit claimant to claim any of your credit .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12 Check which statement applies:  a <input checked="" type="checkbox"/> Credit claimant disposed of qualified carbon oxide in secure geological storage and didn't use it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized it in a way described in section 45Q(f)(5).  b <input checked="" type="checkbox"/> Credit claimant disposed of qualified carbon oxide in secure geological storage and used it as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.  c <input checked="" type="checkbox"/> Credit claimant utilized qualified carbon oxide in a way described in section 45Q(f)(5).	
13 Location of disposal site if box 12a or 12b was checked XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX XXXXXXXXXX
14a IRS-issued registration number for each disposal site if box 12a or 12b was checked XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	14b EPA e-GGRT ID number(s), if available, of each disposal site if box 12a or 12b was checked XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
15 Check which statement applies:  a <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized in a way described in section 45Q(f)(5).  b <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.  c <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment originally placed in service at a facility on or after February 9, 2018, and before 2023, and utilized as described in section 45Q(f)(5).  d <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a direct air capture (DAC) facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized as described in section 45Q(f)(5).  e <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a DAC facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, disposed of in secure geological storage, and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.  f <input checked="" type="checkbox"/> Qualified carbon oxide captured using carbon capture equipment or a DAC facility originally placed in service after 2022, during the 12-year period beginning on the date the equipment was originally placed in service, and utilized as described in section 45Q(f)(5).	
16 <input checked="" type="checkbox"/> If box 15a, 15b, or 15c was checked, check here if you elect to claim the credit rates for equipment placed in service prior to February 9, 2018.	

**Part I Information About the Electing Taxpayer and the Credit Claimant (continued)****Section 2 — Information about the credit claimant. Complete a separate Schedule E (Form 8933) for each credit claimant (see instructions). (continued)**

**17** Check the applicable credit rate or dollar amount that applies to the year based on the boxes checked for lines 12, 15, and 16.

- a  \$27.75 (\$20 plus inflation for old equipment), for tax year beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.
- b  \$13.88 (\$10 plus inflation for old equipment), for tax year beginning in 2024. See instructions for the inflation-adjusted rates applicable in later tax years.
- c  \$43.92 for new equipment and qualified carbon oxide disposed of in secure storage and not used in EOR. See Notice 2018-93 for the applicable dollar amounts in later tax years.
- d  \$30.07 for new equipment and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5). See Notice 2018-93 for the applicable dollar amounts in later tax years.
- e  \$17 for equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and not used in EOR.
- f  \$12 for equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5).
- g  \$36 for DAC equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and not used in EOR.
- h  \$26 for DAC equipment placed in service after 2022 and qualified carbon oxide disposed of in secure storage and used in EOR or utilized in a manner described in section 45Q(f)(5).

**Part II Election Information**

1	If box 12a was checked, metric tons of qualified carbon oxide captured by the electing taxpayer and disposed of in secure geological storage by the credit claimant and not used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project, nor utilized it in a way described in section 45Q(f)(5) (metric tons should agree with the amount on Schedule A (Form 8933), line 12) .....	1	999999999999
2	If box 12b was checked, metric tons of qualified carbon oxide captured by the electing taxpayer and disposed of in secure geological storage by the credit claimant and used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project (metric tons should agree with the amount on Schedule A (Form 8933), line 12) .....	2	XXXXXXXXXX
3	If box 12c was checked, metric tons of the electing taxpayer's qualified carbon oxide, expressed as carbon dioxide equivalent, utilized in the credit claimant's facility, and determined by an LCA (metric tons should agree with the amount in Schedule F (Form 8933), Part III, line 12) .....	3	XXXXXXXXXX
4	Metric tons of qualified carbon oxide listed on line 1, 2, or 3, allowed by the electing taxpayer to be claimed by the credit claimant. Based upon the box checked in Part I, line 15, electing taxpayer adds this amount to Form 8933, Part III, line 1e, 2e, or 3e .....	4	XXXXXXXXXX
5	Credit rate from Part I, line 17 .....	5	999999
6	Carbon oxide sequestration credit allowed by the electing taxpayer to be claimed by the credit claimant. Multiply line 4 by line 5. Credit claimant adds this amount to its Form 8933, Part III, line 4 .....	6	999999999999
7	Metric tons of qualified carbon oxide not allowed by the electing taxpayer to be claimed by the credit claimant. Subtract line 4 from amount listed on line 1, 2, or 3 .....	7	XXXXXXXXXX
8	Multiply line 7 by line 5. Carbon oxide sequestration credit retained by the electing taxpayer .....	8	999999999999

**Schedule F  
(Form 8933)**

(December 2024)

Department of the Treasury  
Internal Revenue Service**Utilization Certification**

OMB No. 1545-0123

Attach to Form 8933.

Go to [www.irs.gov/Form8933](http://www.irs.gov/Form8933) for instructions and the latest information.

Name(s) shown on return

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

**Part I Information About the Qualified Carbon Utilization Facility and Utilization of Carbon Oxide****Section 1 — Information about owner or lessee(s) of the carbon utilization facility and utilization of qualified carbon oxide at this facility**

- 1 Provide information about each owner or lessee of the carbon oxide utilization facility during the calendar year.
- If there are more than four owners or lessees, prepare a separate schedule with all the owner or lessee information and attach it to this schedule.
  - If one or more of the owners is a partnership or an S corporation, provide information about the pass-through entity, not about the partners or shareholders.

	(i) Name	(ii) Owner/ Lessee	(iii) Address	(iv) Employer identification number (EIN)	(v) Operating interest (%)
A XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXX	999999
B XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXX	999999
C XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXX	999999
D XXXXXXXXXXXXXXXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	XXXXXXXXXXXX	999999

- 2 Name of the utilization facility

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 3 Location of the utilization facility (street, county, and state)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX

- 4 Registered owner or operator

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

- 5 Provide information about utilization of qualified carbon oxide at this facility below.

Check all that apply.

Describe in more detail how the qualified carbon oxide is utilized.

a <input checked="" type="checkbox"/>	Fixation through photosynthesis or chemosynthesis, such as through the growing of algae or bacteria.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
b <input checked="" type="checkbox"/>	Chemical conversion to a material or chemical compound in which qualified carbon oxide is securely stored.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
c <input checked="" type="checkbox"/>	For any other purpose for which a commercial market exists (with the exception of use as a tertiary injectant in a qualified enhanced oil or natural gas recovery project), as determined by regulations or other official guidance.	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

(1) Do you attest that a commercial market exists for your particular product, process, or service?  Yes  No

(2) Have you attached a statement substantiating that a commercial market exists? Don't complete this schedule unless you answered "Yes" to the questions on lines 5c(1) and 5c(2). See instructions  Yes  No

**Part I Information About the Qualified Carbon Utilization Facility and Utilization of Carbon Oxide (continued)****Section 2 — Information about the qualified carbon oxide supplied to the utilization facility**

- 6** Provide information about all suppliers of qualified carbon oxide during the calendar year. "Qualified" carbon oxide means carbon oxide from a supplier who attests that the carbon oxide was captured at one of its section 45Q facilities. "Supplier" means the person who captured the qualified carbon oxide, which may differ from the company that sold the carbon oxide or physically delivered the carbon oxide to the owner of the utilization facility. If there're more than three suppliers of qualified carbon oxide to the utilization facility, prepare a separate table with all the information and attach it to this schedule.

(i) Qualified carbon oxide supplier	(ii) EIN	(iii) Name of capture facility	(iv) Location of capture facility (county and state)	(v) IRS-issued registration number	(vi) EPA e-GGRT ID number(s)	(vii) Check if supplier supplied any nonqualified carbon oxide
A XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
B XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>
C XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX XX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	<input checked="" type="checkbox"/>

- 7** List all suppliers of nonqualified carbon oxide

XX

- 8** Provide utilization information that conforms to the Life Cycle Assessment (LCA) that was approved by the Department of Energy (DOE) and the IRS. If there are more than four owners of the utilization facility or three suppliers of qualified carbon oxide, prepare a separate table with all the information and attach it to this schedule.

(a) Owner or lessee of utilization facility	Qualified Carbon Oxide Supplier					
	(i) XXXXXXXXXXXXXXXXXXXXXXX	(ii) XXXXXXXXXXXXXXXXXXXXXXX		(iii) XXXXXXXXXXXXXXXXXXXXXXX		
	(b) Metric tons of qualified carbon oxide delivered to utilization factory	(c) Metric tons of qualified carbon oxide utilized	(d) Metric tons of qualified carbon oxide delivered to utilization factory	(e) Metric tons of qualified carbon oxide utilized	(f) Metric tons of qualified carbon oxide delivered to utilization factory	(g) Metric tons of qualified carbon oxide utilized
A XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
B XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
C XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
D XXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total .....	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	(iv) Total qualified carbon oxide from all suppliers		(v) Total nonqualified carbon oxide from all suppliers		(vi) Total metric tons for all carbon oxide suppliers	
	(h) Metric tons of carbon oxide delivered to utilization facility (add columns (b), (d), and (f))	(i) Metric tons of carbon oxide utilized (add columns (c), (e), and (g))	(j) Metric tons of carbon oxide delivered to utilization facility	(k) Metric tons of carbon oxide utilized	(l) Metric tons of carbon oxide delivered to utilization facility (add columns (h) and (j))	(m) Metric tons of carbon oxide utilized (add columns (l) and (k))
A	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
B	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
C	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
D	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

- 9** Check here to attest that all information provided on line 8 conforms to the LCA that was subject to a technical review by the DOE, and approved by the IRS .....

- 10** Attach a copy of the LCA approval letter from the IRS. Don't file this schedule if you haven't received the approval letter.

- 11** If the total for column (h) is less than 25,000 metric tons, have you verified with the supplier that its facility meets the minimum capture requirements? .....  Yes  No

**Part II Information About the LCA and This Claim**

<b>1</b> Title of the LCA submitted to the DOE XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>2</b> Date (MM/DD/YYYY) the LCA was submitted to the DOE XXXXXXXXXXXX
<b>3</b> Project or LCA number assigned by the DOE XXXXXXXXXXXXXXXXXXXXXX	<b>4</b> Date (MM/DD/YYYY) approval letter for the utilization facility was received from the IRS XXXXXXXXXXXX
<b>5</b> Attach a copy of the approval letter from the IRS. XXXXXXXX	
<b>6</b> State if you're applying the Treasury Decision 9944 (TD) or the June 2020 Notice of Proposed Rulemaking (NPRM) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	

**Part III Information About You and Each of Your Suppliers of Qualified Carbon Oxide****Section 1 — Information about you, the owner or lessee of the utilization project**

<b>1</b> Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>3</b> EIN XXXXXXXXXXXX
<b>2</b> Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXX	

**Section 2 — Information about all suppliers of qualified carbon oxide to you. Complete multiple schedules if you had more than one supplier of qualified carbon oxide.**

<b>4</b> Supplier's name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>5</b> Supplier's EIN XXXXXXXXXXXX
<b>6</b> Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XX XXXXXXXXXX	<b>7</b> Type of industrial facility at which the supplier captured its qualified carbon oxide XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<b>8</b> Check here if you were one of the suppliers. Don't check unless the EIN of the supplier of the qualified carbon oxide is the same as your EIN. If the EINs aren't the same, there must be a binding written contract between the entities .....	
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>9</b> Unless line 8 is checked, do you attest that a binding written contract between you and the supplier exists that ensures that you will utilize its qualified carbon oxide in the manner required under section 45Q(f)(5) and the underlying regulations? .....	
<b>10</b> Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of the most recent contract amendment .....	
<b>11</b> Metric tons of qualified carbon oxide received from the supplier during the year and used in the process indicated on line 6 (metric tons should agree with the figure reported on Part I, line 8) .....	
<b>12</b> Metric tons of the supplier's qualified carbon oxide, expressed as carbon dioxide equivalent, utilized in your facility and determined by an LCA (metric tons should agree with the figure reported on Part I, line 8) .....	
<b>13</b> Metric tons of the supplier's nonqualified carbon oxide, expressed as carbon dioxide equivalent, utilized in your facility and determined by an LCA (metric tons should be part of the figure on Part I, line 8) .....	
<b>14</b> Check here if you attest that the supplier of qualified carbon oxide elected to allow you to claim some or all of the carbon oxide sequestration credit attributable to their qualified carbon oxide. Attach Schedule E (Form 8933) .....	

## Preparer e-file Hardship Waiver Request

Go to [www.irs.gov/Form8944](http://www.irs.gov/Form8944) for instructions and the latest information.

OMB No. 1545-2200

<b>1 Year and Type of submission</b>		Calendar Year <u>XXXX</u>	<input checked="" type="checkbox"/> Original	<input checked="" type="checkbox"/> Reconsideration
<b>2 Preparer's name and complete address</b>		<b>3 Preparer Tax Identification Number (PTIN)</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXX Street address, apartment number or rural route number XXXXXXXXXXXXXXXXXXXXXXXXXXXX City or town, state or province and country. Include postal code when appropriate. XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
		<b>4 Telephone Number</b> XXXXXXXXXXXX		
<b>5</b> Are you applying for a waiver because you are a preparer in a firm whose members in the aggregate reasonably expect to file 11 or more covered returns in the calendar year entered on line 1? <input checked="" type="checkbox"/> Yes (Enter firm's name and EIN below) <input checked="" type="checkbox"/> No				
Firm's name <u>XXXXXXXXXXXXXXXXXXXXXXXXXXXX</u>		Firm's EIN <u>XXXXXXXXXXXX</u>		
<b>6</b> Check the box(es) indicating the form(s) for which the waiver is requested.		(i) Enter the number of returns you filed in the calendar year before the calendar year entered on line 1.	(ii) Enter the number of returns you reasonably expect to file in the calendar year entered on line 1.	(iii) Will you use professional tax software to prepare the returns in the calendar year entered on line 1?
a <input checked="" type="checkbox"/>	1040, 1040-NR, 1040-SR	9999999999	9999999999	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b <input checked="" type="checkbox"/>	1041	9999999999	9999999999	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>7 Reason for Hardship Waiver Request</b> a <input checked="" type="checkbox"/> Bankruptcy (attach court documentation) b <input checked="" type="checkbox"/> Economic (complete lines 8 and 9)		c <input checked="" type="checkbox"/> Presidential Disaster Area (complete line 9) d <input checked="" type="checkbox"/> Other (complete line 9)		
<b>8</b> Enter your annual net income or average return preparation fees generated by your preparation activities. Also, enter two current cost estimates given to you by third parties to obtain the <b>additional</b> hardware, software, connectivity, or other services needed to e-file your clients' returns for the calendar year. <b>Attach two written cost estimates to Form 8944.</b> See instructions.				Net Income \$ 999999999999 Cost Estimate 1 \$ 999999999999 Cost Estimate 2 \$ 999999999999
<b>9</b> If you checked box 7b, 7c, or 7d, explain the hardship or identify the disaster on which this waiver request is based. See instructions for required documentation. <b>Caution:</b> Failure to provide a clear explanation of the direct impact of the disaster or other situation on your ability to e-file will result in denial of your waiver.				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX Under penalties of perjury, I declare that I have examined the contents of this request and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.				
Signature of applicant		Title		Date
XXXXXXXXXXXXXX XXXXXXXXXX				



PTIN Supplemental Application For Foreign Persons  
Without a Social Security Number

OMB No. 1545-2189

Go to [www.irs.gov/Form8946](http://www.irs.gov/Form8946) for the latest information.

Do not submit this form if you have, or are eligible to get, a U.S. Social Security Number (SSN).

<b>Name</b> (see instructions)	1 First name  XXXXXXXXXXXXXX	Middle name  XXXXXXXXXXXXXX	Last name  XXXXXXXXXXXXXXXXXXXX
<b>Applicant's Non-U.S. Physical Address</b> (see instructions)	2a Street address, apartment number, or rural route number. <b>Do not use a P.O. box number.</b>  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	b City or town, state or province, country, and ZIP or foreign postal code  XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX		
<b>Birth Information</b>	3a Date of birth (mm/dd/yyyy)  XXXXXXXXXX	b Country of birth  XXXXXXXXXXXXXXXXXXXX	4 <input checked="" type="checkbox"/> Male <input checked="" type="checkbox"/> Female
	c Name at birth (if different from line 1 above) First name      Middle name      Last name  XXXXXXXXXXXXXX      XXXXXXXXXXXXXXXX      XXXXXXXXXXXXXXXXXX		
<b>Foreign Status and Identification Information</b>	5 Foreign status and identification document(s) submitted (see instructions) <input checked="" type="checkbox"/> Passport <input checked="" type="checkbox"/> Foreign Driver's License <input checked="" type="checkbox"/> National ID Card <input checked="" type="checkbox"/> Foreign Voter's Registration Card <input checked="" type="checkbox"/> U.S. Visa <input checked="" type="checkbox"/> Civil Birth Certificate <input checked="" type="checkbox"/> Foreign Military ID Card		

**CAUTION:**

If you're a foreign preparer that resides outside of the U.S. and you obtain a PTIN without a Social Security number, you are not authorized to prepare returns in the U.S. for compensation.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	Signature of applicant  _____  _____	Date  XXXXXXX	Phone number  XXXXXXXXXXXX

**For Internal Use Only**

PID: \_\_\_\_\_

CS: \_\_\_\_\_

Date &amp; Int: \_\_\_\_\_

LTR: \_\_\_\_\_

Form  
**8978****Partner's Additional Reporting Year Tax**

OMB No. 1545-0123

(Rev. January 2023)

Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form8978](http://www.irs.gov/Form8978) for instructions and the latest information.Attachment  
Sequence No. **57**

Name of partner(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Partner tax ID number

XXXXXXXXXXXX

Source of review year adjustments:  BBA Audit  AAR Filing**Part I Computation of Additional Reporting Year Tax (see instructions)**

		(a) Tax Year Ended XXXXXXX	(b) Tax Year Ended XXXXXXX	(c) Tax Year Ended XXXXXXX	(d) Tax Year Ended XXXXXXX
<b>1a</b> Total income per original return or as previously adjusted .....	<b>1a</b>	999999999999	999999999999	999999999999	999999999999
<b>b</b> Adjustments to income from Schedule A (Form 8978), line 2, columns (a) through (d) .....	<b>1b</b>	999999999999	999999999999	999999999999	999999999999
<b>2</b> Combine lines 1a and 1b and enter the corrected income. See instructions .....	<b>2</b>	999999999999	999999999999	999999999999	999999999999
<b>3a</b> Total deductions per original return or as previously adjusted .....	<b>3a</b>	999999999999	999999999999	999999999999	999999999999
<b>b</b> Adjustments to deductions from Schedule A (Form 8978), line 4, columns (a) through (d) .....	<b>3b</b>	999999999999	999999999999	999999999999	999999999999
<b>4</b> Combine lines 3a and 3b and enter the corrected deductions. See instructions .....	<b>4</b>	999999999999	999999999999	999999999999	999999999999
<b>5</b> Corrected taxable income. Subtract line 4 from line 2 .....	<b>5</b>	999999999999	999999999999	999999999999	999999999999
<b>6</b> Income tax on line 5 (see instructions) .....	<b>6</b>	999999999999	999999999999	999999999999	999999999999
<b>7</b> Alternative minimum tax on line 5 (see instructions) .....	<b>7</b>	999999999999	999999999999	999999999999	999999999999
<b>8</b> Total corrected income tax. Add lines 6 and 7 .....	<b>8</b>	999999999999	999999999999	999999999999	999999999999
<b>9a</b> Total credits per original return or as previously adjusted .....	<b>9a</b>	999999999999	999999999999	999999999999	999999999999
<b>b</b> Adjustments to credits from Schedule A (Form 8978), line 6, columns (a) through (d) .....	<b>9b</b>	999999999999	999999999999	999999999999	999999999999
<b>10</b> Combine lines 9a and 9b and enter the corrected credits. See instructions .....	<b>10</b>	999999999999	999999999999	999999999999	999999999999
<b>11</b> Total corrected income tax liability. Subtract line 10 from line 8 .....	<b>11</b>	999999999999	999999999999	999999999999	999999999999
<b>12</b> Total income tax shown on original return or as previously adjusted .....	<b>12</b>	999999999999	999999999999	999999999999	999999999999
<b>13</b> Increase/Decrease to tax. Subtract line 12 from line 11, columns (a) through (d) .....	<b>13</b>	999999999999	999999999999	999999999999	999999999999
<b>14</b> Total increase/decrease to reporting year tax. Add line 13, columns (a) through (d). Enter here and on the appropriate line on your tax return .....				<b>14</b>	999999999999

**Part II Penalties (see instructions)**

<b>15</b> Penalties .....	<b>15</b>	999999999999	999999999999	999999999999	999999999999
<b>16</b> Total penalties. Add line 15, columns (a) through (d) .....				<b>16</b>	999999999999

**Part III Interest (see instructions)**

<b>17</b> Interest .....	<b>17</b>	999999999999	999999999999	999999999999	999999999999
<b>18</b> Total interest. Add line 17, columns (a) through (d) .....				<b>18</b>	999999999999

For Paperwork Reduction Act Notice, see instructions.

Form **8978** (1-2023)

**SCHEDULE A**  
**(Form 8978)**

(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**Partner's Additional Reporting Year Tax  
(Schedule of Adjustments)**

Attach to Form 8978.

Go to [www.irs.gov/Form8978](http://www.irs.gov/Form8978) for the latest information.

OMB No. 1545-0123

Name of partner(s)

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Partner tax ID number  
XXXXXXXXXXXX

Source of review year adjustments:  BBA Audit  AAR Filing

Adjustments (see instructions)	Tracking Number	(a) Tax Year Ended XXXXXXX	(b) Tax Year Ended XXXXXXX	(c) Tax Year Ended XXXXXXX	(d) Tax Year Ended XXXXXXX
<b>1</b> Income: XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
a XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX				
b XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
c XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
d XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
e XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
f XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
g XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
<b>2</b> Total adjustments to income (add lines 1a through 1g in each column (a) through (d)) .....	999999999999	999999999999	999999999999	999999999999	999999999999
<b>3</b> Deductions: XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
a XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX				
b XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
c XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
d XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
e XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
f XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
g XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
<b>4</b> Total adjustments to deductions (add lines 3a through 3g in each column (a) through (d)) .....	999999999999	999999999999	999999999999	999999999999	999999999999
<b>5</b> Credits: XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
a XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX				
b XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
c XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
d XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
e XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
f XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
g XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	999999999999	999999999999	999999999999	999999999999
<b>6</b> Total adjustments to credits (add lines 5a through 5g in each column (a) through (d)) .....	999999999999	999999999999	999999999999	999999999999	999999999999

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule A (Form 8978) (1-2023)

**SCHEDULE B  
(Form 8992)**(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX

**Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a  
U.S. Consolidated Group Who Are U.S. Shareholders of a CFC**Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

OMB No. 1545-0123

**Important:** See instructions before completing this Schedule B.

Name of U.S. parent corporation XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				Employer identification number XXXXXXXXXXXX			
<b>Part I CFC- Level Reporting of Amounts From Schedule I-1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items</b>							
(a) Name of CFC	(b) EIN or Reference ID	(c) Name of U.S. Shareholder	(d) EIN	(e) Tested Income	(f) Tested Loss	(g) Pro Rata Share of Tested Income	(h) Pro Rata Share of Tested Loss
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )
1. Totals (see instructions) .....				999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )	999999999 (999999999 )

**Important:** See Computer-Generated Schedule B in the Instructions for Form 8992.

For Paperwork Reduction Act Notice, see the Instructions for Form 8992.

Schedule B (Form 8992) (Rev. 12-2022)

**Part I CFC-Level Reporting of Amounts From Schedule I-1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items (continued)**

	(i) Pro Rata Share of QBAI	(j) Pro Rata Share of Tested Loss QBAI Amount	(k) Tested Interest Expense	(l) Pro Rata Share of Tested Interest Expense	(m) Tested Interest Income	(n) Pro Rata Share of Tested Interest Income	GILTI Allocated to Tested Income CFCs (see instructions)	
							(o) GILTI Allocation Ratio (see instructions)	(p) GILTI Allocated to Tested Income CFCs (see instructions)
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999
1. Totals (see instructions) .....	999999999	(999999999 )	999999999	999999999	999999999	999999999	999999999	999999999

**Part II U.S. Shareholder-Level Calculations**

(a) Name of U.S. Shareholder	(b) EIN	(c) Aggregate Tested Income	(d) GILTI Allocation Ratio	(e) Aggregate Tested Loss	(f) Allocable Share of Consolidated Tested Loss
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	999999999	999999	(999999999 )	(999999999 )
2. Totals (see instructions)		999999999	999999	(999999999 )	(999999999 )

**Part II U.S. Shareholder-Level Calculations (continued)**

	(g) Consolidated QBAI	(h) Allocable Share of Consolidated QBAI	(i) Deemed Tangible Income Return (DTIR)	(j) Consolidated Tested Interest Expense	(k) Consolidated Tested Interest Income	(l) Consolidated Specified Interest Expense	(m) Allocable Share of Consolidated Specified Interest Expense
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
	999999999	999999999	999999999	999999999	999999999	999999999	999999999
2. Totals (see instructions) .....	999999999	999999999	999999999	999999999	999999999	999999999	999999999

# Form 8993

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

## Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)

OMB No. 1545-0123

Go to [www.irs.gov/Form8993](http://www.irs.gov/Form8993) for instructions and the latest information.

Attachment  
Sequence No. 993

Name of person filing this return

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Identifying number

XXXXXXXXXXXX

### Part I Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII) (see instructions)

1 Gross income .....	1	999999999999
2 Exclusions		
a Income included under section 951(a)(1) (see instructions) .....	2a	999999999999
b Income included under section 951A (see instructions) .....	2b	999999999999
c Financial services income .....	2c	999999999999
d CFC dividends (see instructions) .....	2d	999999999999
e Domestic oil and gas extraction income .....	2e	999999999999
f Foreign branch income .....	2f	999999999999
3 Total exclusions (add lines 2a through 2f) .....	3	999999999999
4 Gross DEI (subtract line 3 from line 1) .....	4	999999999999
5 Deductions properly allocable to the amount on line 4 .....	5	999999999999
6 DEI (subtract line 5 from line 4) .....	6	999999999999
7a Deemed tangible income return (10% of QBAI) .....	7a	999999999999
b DTIR (10% of QBAI) from partnerships .....	7b	999999999999
c Total DTIR (add lines 7a and 7b) .....	7c	999999999999
8 DII (subtract line 7c from line 6) .....	8	999999999999

### Part II Determining Foreign-Derived Deduction Eligible Income (FDDEI) (see instructions)

	(A) Foreign-derived income from all sales of general property	(B) Foreign-derived income from all sales of intangible property	(C) Foreign-derived income from all services	(D) Total (add columns (A) through (C))
9a Gross receipts .....	999999999999	999999999999	999999999999	999999999999
b Gross receipts from partnerships .....	999999999999	999999999999	999999999999	999999999999
c Total gross receipts (add lines 9a and 9b) .....	999999999999	999999999999	999999999999	999999999999
10a Cost of goods sold (COGS) (see instructions) .....	999999999999	999999999999	999999999999	999999999999
b COGS from partnerships (see instructions) .....	999999999999	999999999999	999999999999	999999999999
c Total COGS (add lines 10a and 10b) .....	999999999999	999999999999	999999999999	999999999999
11 Gross FDDEI (subtract line 10c from line 9c) .....	999999999999	999999999999	999999999999	999999999999
12 Allocable deductions .....	999999999999	999999999999	999999999999	999999999999
13 Allocable deductions from partnerships .....	999999999999	999999999999	999999999999	999999999999
14 Interest deductions .....				999999999999
15 Research and experimental deductions .....				999999999999
16 Other apportioned deductions .....				999999999999
17 Other apportioned deductions from partnerships .....				999999999999
18 Total deductions (add lines 12 through 17) .....				999999999999
19 FDDEI (subtract line 18 from line 11) .....				999999999999

### Part III Determining FDII and/or GILTI Deduction (see instructions)

20 Foreign-derived ratio (FDDEI/DEI) (divide line 19 by line 6) .....	20	999999999999
21 FDII (multiply line 8 by line 20) .....	21	999999999999
22 GILTI inclusion (see instructions) .....	22	999999999999
23 Total FDII and GILTI (add lines 21 and 22) .....	23	999999999999
24 Taxable income (see instructions) (If zero or less, skip lines 25 through 27 and enter -0- on lines 28 and 29.) .....	24	999999999999
25 Excess FDII and GILTI over taxable income (subtract line 24 from line 23). If zero or less, enter -0- here and on lines 26 and 27 .....	25	999999999999
26 FDII reduction (divide line 21 by line 23; multiply by line 25) .....	26	999999999999
27 GILTI reduction (subtract line 26 from line 25) .....	27	999999999999
28 FDII deduction (see instructions). Enter here and on Form 1120, Schedule C .....	28	999999999999
29 GILTI deduction (see instructions). Enter here and on Form 1120, Schedule C .....	29	999999999999

For Paperwork Reduction Act Notice, see separate instructions.

Form 8993 (Rev. 12-2021)

## 2024 W-2

<b>Standard/Non-standard</b>		<b>W-2</b>	<b>X</b>	<b>Corrected</b>	<b>X</b>	<b>Military wages</b> (X = Yes)	<b>X</b>
<b>d</b>	Control number XXXXXXXXXXXX	<b>b</b>	Employer's ID number XXXXXXXXXXXX		<b>1</b> Wages, tips 9999999999999	<b>2</b> Fed W/H 999999999999	
<b>c</b>	Employer's name (mandatory), address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX				<b>3</b> SS wages 9999999999999	<b>4</b> SS W/H 99999999	
					<b>5</b> Medicare wages 9999999999999	<b>6</b> Medicare W/H 999999999999	
					<b>7</b> SS tips 9999999999999	<b>8</b> Allocated tips 9999999	
<b>a</b>	Employee social security number XXXXXXXXXXXX				<b>9</b>	<b>10</b> Dependent care benefits 9999999	
<b>e</b>	Employee's name, address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX				<b>11</b> Non-qualified 999999999999		
					<b>13</b> Statutory employee X	Retirement plan X	Third-party sick pay X
					<b>12</b> XXXXXXXXXXXXXX XX XX 9999999999999 XX XX 9999999999999 XX XX 9999999999999 XX XX 9999999999999	<b>14</b> Other XXXXXXXX 999999999999 XXXXXXXX 999999999999 XXXXXXXX 999999999999 XXXXXXXX 999999999999	
	Name control Agent for Employer		XXXX	X			
<b>15</b> State XX	Employer's state I.D. No. XXXXXXXXXXXXXX	<b>16</b> State wages 999999999999	<b>17</b> State W/H 999999999999	<b>20</b> Locality name XXXXXXXXXX	<b>18</b> Local wages 999999999999	<b>19</b> Local W/H 9999999999	
	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	

Payer's name (mandatory) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Recipient name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Payer's address, city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX	Recipient address, city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		
Payer's foreign address, city, country code, province, and postal code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX	Recipient's foreign address, city, country code, province, and postal code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX		
Federal ID number XXXXXXXXXXXX	Telephone number XXXXXXXXXXXXXX		
		Name control XXXX	
<b>1</b> Reportable winnings 999999999999	<b>2</b> Date Won XXXXXXXXXX		
<b>3</b> Type of wager XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>4</b> Federal W/H 999999999999		
<b>5</b> Transaction XXXXXXXXXXXXXXXXXXXXXX	<b>6</b> Race XXXXXXXXXXXXXXXXXXXXXX		
<b>7</b> Identical wager winnings 999999999999	<b>8</b> Cashier XXXXXXXXXXXXXXXXXXXXXX		
<b>9</b> TIN XXXXXXXXXXXXXX	<b>10</b> Window XXXXXXXXXXXXXXXXXXXXXX		
<b>11</b> First ID XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
<b>12</b> Second ID XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
<b>13</b> Payer's state and state ID no. XX XXXXXXXXXXXXXXXXX	<b>14</b> State winnings 999999999999		
<b>15</b> State W/H 999999999999	<b>16</b> Local winnings 999999999999		
<b>17</b> Local W/H 999999999999	<b>18</b> Name of locality XXXXXXXXXX		

## 2024 W-2GU

<b>Standard/Non-standard</b>		<b>W-2</b>	<b>X</b>	<b>Corrected</b>	<b>X</b>	<b>Military wages</b> <small>(X = Yes)</small>	<b>X</b>
<b>d</b>	Control number XXXXXXXXXXXX	<b>b</b>	Employer's ID number XXXXXXXXXXXX		<b>1</b> Wages, tips 999999999999	<b>2</b> Fed W/H 999999999999	
<b>c</b>	Employer's name (mandatory), address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX				<b>3</b> SS wages 999999999999	<b>4</b> SS W/H 99999999	
					<b>5</b> Medicare wages 999999999999	<b>6</b> Medicare W/H 999999999999	
					<b>7</b> SS tips 999999999999	<b>8</b> Allocated tips 9999999	
<b>d</b>	Employee social security number XXXXXXXXXXXX				<b>9</b> Advanced EIC 9999999	<b>10</b> Dependent care benefits 9999999	
<b>e</b>	Employee's name, address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX				<b>11</b> Non-qualified 999999999999		
					<b>13</b> Statutory employee <input checked="" type="checkbox"/> X	Retirement plan <input checked="" type="checkbox"/> X	Third-party sick pay <input checked="" type="checkbox"/> X
					<b>12</b> XXXXXXXXXXXXXX XX XX 999999999999 XX XX 999999999999 XX XX 999999999999 XX XX 999999999999	<b>14</b> Other XXXXXXXX 999999999999 XXXXXXX 999999999999 XXXXXXX 999999999999 XXXXXXX 999999999999 XXXXXXX 999999999999	
<b>15</b> State XX	Employer's state I.D. No. XXXXXXXXXXXXXX	<b>16</b> State wages 999999999999	<b>17</b> State W/H 999999999999	<b>20</b> Locality name XXXXXXXXXX	<b>18</b> Local wages 999999999999	<b>19</b> Local W/H 9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	
XX	XXXXXXXXXXXXXX	999999999999	999999999999	XXXXXXXXXX	999999999999	9999999999	

## 2024 W-2PR

Standard/Non-standard W-2		X	
(S or N)			
Control number XXXXXXXXXXXX	Employer's ID number XXXXXXXXXXXX	Wages, tips 999999999999	Fed W/H 999999999999
Employer's name (mandatory), address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		SS wages 999999999999	SS W/H 99999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Medicare wages 999999999999	Medicare W/H 999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		* SS tips 999999999999	* Uncollected SS tax on tips 9999999
Employer Name control XXXX	* Employer Telephone Number XXXXXXXXXXXXXX	* Commissions 9999999	* Allowances 9999999
* Employer's Email Address XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		* Tips 999999999999	* Reimbursed expenses 999999999999
* Cease of Operations Date XXXXXXXXXXXX		* Retirement fund 999999999999	* Contributions to CODA plans 999999999999
* Electronic Filing Confirmation Number XXXXXXXXXXXXXX		* Uncollected Medicare tax on tips 999999999999	
Employee social security number XXXXXXXXXXXX	Employee date of birth XXXXXXXXXXXX	* Exempt Salaries	
Employee's name, address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Code X	Amount 999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		X	999999999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		X	999999999999
		X	999999999999
Employee Name control XXXX		Code X	
		Amount 999999999999	

\*Indicate if the remuneration includes payment to the employee for:

- A -  Qualified physician
- B -  Domestic services
- C -  Agricultural labor
- D -  Minister of a church or member of a religious order
- E -  Health professionals

- F -  Direct employment
  - (i) Hours worked 99999999
  - (ii) EIN XXXXXXXXXX
- G -  Others  
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

\* Must be entered via form override and are not used in tax return preparation.

2024 1098-C

1098-C for Electronic Filing

2024 1098-C

Federal ID number	XXXXXXXXXXXX	Name control	X	Corrected
Donee's name, address, and ZIP code	XXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
Donee's telephone number	XXXXXXXXXXXX			
Recipient social security number	XXXXXXXXXXXX			
Donor's name, address, and ZIP code	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX			
<b>5a</b> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use	X			
<b>5b</b> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose	X			
<b>5c</b> Detailed description of material improvements or significant intervening use and duration of use	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
<b>6a</b> Did you provide goods or services in exchange for the vehicle?	Yes	X	No	X
<b>6b</b> Value of goods and services provided in exchange for the vehicle	999999999999			
<b>6c</b> Donee certifies that any goods and services provided consisted solely of intangible religious benefits	X			
Description of goods and services	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX			
<b>7</b> Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked	X			

## 2024 1099-R

**Corrected 1099R** (X = Yes)

X

**Standard/Non-standard 1099**

X

Payer's name (mandatory) XXXXXXXXXXXXXXXXXXXXXXXXXXXX		<b>1</b> Gross distribution 999999999999		
Payer's address, city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX		<b>2a</b> Taxable amount 999999999999		
Payer's foreign address, city, country code, province, and postal code XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		<b>2b</b> Taxable amount not determined X	Total distribution X	
Payer's phone number XXXXXXXXXXXX		<b>3</b> Capital gain (included in box 2a) 999999999999	<b>4</b> Fed W/H 999999999999	
		<b>5</b> Employee contributions 999999999999	<b>6</b> Net unrealized appreciation 999999999999	
		<b>7</b> Distribution code XX	<b>8</b> Other 999999 %	
		<b>7</b> IRA/SEP/SIMPLE X	<b>8</b> Other amount 999999999999	
Federal ID number XXXXXXXXXX		<b>9a</b> Percentage of total distribution 99999 %	<b>9b</b> Total employee contributions 999999999999	
Recipient name XXXXXXXXXXXXXXXXXXXXXXXXXXXX		Recipient social security number XXXXXXXXXX		
Recipient address, city, state, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX				
Recipient's foreign address, city, country code, province, and postal code XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX				
Name control XXXX	Date of payment XXXXXXXX	<b>14</b> State W/H 999999999999 999999999999	<b>14</b> Payer's state postal abbrev. XX XX	
<b>10</b> Amount allocable to IRR within 5 years 999999999999	<b>11</b> 1st year of desig. Roth contrib. XXXX	FATCA filing X	<b>15</b> Payer's state ID no. XXXXXXXXXXXXXX XXXXXXXXXXXXXX	<b>16</b> State distribution 999999999999 999999999999
Account number (optional) XXXXXXXXXXXXXX	<b>17</b> Local W/H 999999999999 999999999999		<b>18</b> Name of locality XXXXXXXX XXXXXXXX	<b>19</b> Local distribution 999999999999 999999999999

**2024 2439****Corrected 2439**       X**Void 2439**       X

RIC or REIT's name (mandatory), address, and ZIP code XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX	For calendar year or other tax year of the RIC or REIT: Beginning XXXXXXXX Ending XXXXXXXX
RIC or REIT's federal ID number XXXXXXXXXX	<b>1a</b> Total undistributed long-term capital gains      999999999999
Shareholder's social security number XXXXXXXXXX      Name control      XXXX	<b>1b</b> Unrecaptured section 1250 gain      999999999999
Shareholder's name, address, city/state/zip XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXX	<b>1c</b> Section 1202 gain 999999999999 <b>1d</b> Collectibles (28%) gain 999999999999
	<b>2</b> Tax paid by the RIC or REIT on the box 1a gains      999999999999

**1042-S**Department of the Treasury  
Internal Revenue Service**Foreign Person's U.S. Source Income Subject to Withholding**  
Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.**2024**

OMB No. 1545-0096

**Copy B**  
for RecipientXXXXXXXXXXXX UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

1 Income code  XX	2 Gross income  999999999999	3 Chapter indicator. Enter "3" or "4"  X	13e Recipient's U.S. TIN, if any  XXXXXXXXXXXX	13f Ch. 3 status code  XX
5 Withholding allowance  6 Net income	4a Exemption code XX  3b Tax rate 99999	4b Tax rate 99999	13g Ch. 4 status code  XX	
7a Federal tax withheld  7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input checked="" type="checkbox"/>	999999999999	13h Recipient's GIIN  XXXXXXXXXXXXXXXXXXXX	13i Recipient's foreign tax identification number, if any  XXXXXXXXXXXXXXXXXXXX	13j LOB code  XX
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input checked="" type="checkbox"/>	999999999999	13k Recipient's account number  XXXXXXXXXXXXXXXXXXXX		
8 Tax withheld by other agents  9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( 999999999999 )	999999999999	13l Recipient's date of birth (YYYYMMDD)  XXXXXXXX		
10 Total withholding credit (combine boxes 7a, 8, and 9)  999999999999		14a Primary Withholding Agent's Name (if applicable)  XXXXXXXXXXXXXXXXXXXX		
11 Tax paid by withholding agent (amounts not withheld) (see instructions)  999999999999		14b Primary Withholding Agent's EIN  XXXXXXXXXX	15 Check if pro-rata basis reporting  <input checked="" type="checkbox"/>	15c Ch. 4 status code  XX
12a Withholding agent's EIN  XXXXXXXXXXXX	12b Ch. 3 status code  XX	15a Intermediary or flow-through entity's EIN, if any  XXXXXXXXXX	15b Ch. 3 status code  XX	15c Ch. 4 status code  XX
12d Withholding agent's name  XXXXXXXXXXXXXXXXXXXX	12e Withholding agent's Global Intermediary Identification Number (GIIN)  XXXXXXXXXXXXXXXXXXXX	15f Country code  XX	15g Foreign tax identification number, if any  XXXXXXXXXXXXXXXXXXXX	
12f Country code  XX	12g Foreign tax identification number, if any  XXXXXXXXXXXXXXXXXXXX	15h Address (number and street)  XXXXXXXXXXXXXXXXXXXX		
12h Address (number and street)  XXXXXXXXXXXXXXXXXXXX	12i City or town, state or province, country, ZIP or foreign postal code  XXXXXXXXXXXXXXXXXX XX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX	15i City or town, state or province, country, ZIP or foreign postal code  XXXXXXXXXXXXXXXXXXXX XX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		
13a Recipient's name  XXXXXXXXXXXXXXXXXXXX	13b Recipient's country code  XX	16a Payer's name  XXXXXXXXXXXXXXXXXXXX	16b Payer's TIN  XXXXXXXXXXXX	16c Payer's GIIN  XXXXXXXXXXXXXXXXXXXX
13c Address (number and street)  XXXXXXXXXXXXXXXXXXXX		16d Ch. 3 status code  XX	16e Ch. 4 status code  XX	17a State income tax withheld  999999999999
13d City or town, state or province, country, ZIP or foreign postal code  XXXXXXXXXXXXXXXXXX XX XX XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX		17b Payer's state tax no.  XXXXXXXXXXXXXXXXXXXX	17c Name of state  XX	

(keep for your records)

Form **1042-S** (2024)

## 2024 RRB-1042S

Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		<b>Box 9</b> Recipient's Date of Birth XXXXXXXXXXXX
Unique Form Identifier XXXXXXXXXXXX		<b>Box 10</b> Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024 999999999999
Amendment Number X		<b>Box 11</b> Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2024 999999999999
<b>Box 1</b> Income Code XX		<b>Box 12</b> Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024 999999999999
<b>Box 2</b> Chapter Indicator XX		<b>Box 13</b> Federal Tax Withheld 999999999999
<b>Box 3</b> Chapter 3 Status Code XX		<b>Box 14</b> Country
<b>Box 4</b> Chapter 4 Status Code XX		<b>Box 15</b> Rate of Tax 999999
<b>Box 5</b> Employee contributions 999999999999		<b>Box 16</b> Exemption Code XX
<b>Box 6</b> Claim Number XXXXXXXXXXXXXX		<b>Box 17</b> Medicare Premium Total 999999999999
Payee Code XXXXXXXXXXXXXXXXXXXXXX		
<b>Box 7</b> Recipient's Identification Number XXXXXXXXXXXXXX		
<b>Box 8</b> Recipient's Chapter 3 Status Code XX		

**2024 SSA-1042S**

<b>Box 1</b> Name XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		<b>Box 2</b> Beneficiary's social security number XXXXXXXXXXXX
<b>Box 3</b> Benefits Paid in 2024 999999999999	<b>Box 4</b> Benefits Repaid to SSA in 2024 999999999999	<b>Box 5</b> Net Benefits for 2024 999999999999
<b>Box 6</b> Rate of Tax 999999		<b>Box 11</b> Claim Number XXXXXXXXXXXXXXXXXXXX
<b>Box 7</b> Amount of Tax Withheld 999999999999		
<b>Box 8</b> Amount of Tax Refunded 999999999999		
<b>Box 9</b> Net Tax Withheld During 2024 999999999999		

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXX XX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX		1 Date of transfer (mm/dd/yyyy)  XXXXXXXXXX	OMB No. 1545-0902	<b>Statement of Withholding on Certain Dispositions by Foreign Persons</b>  <b>Form 8288-A</b> (Rev. January 2023)
		2 Gain recognized by foreign corporation  999999999999		
WITHHOLDING AGENT'S U.S. TIN  XXXXXXXXXXXX	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions)  XXXXXXXXXXXX	3 Amount realized  \$ 999999999999	4 Federal income tax withheld  \$ 999999999999	<b>Copy B</b>  <b>Send to</b> Internal Revenue Service Center (For Use by Foreign Person Subject to Withholding)
FOREIGN PERSON'S name subject to withholding XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX		5 Withholding under section:  a 1445 <input checked="" type="checkbox"/> b 1446(f)(1) <input checked="" type="checkbox"/>	6 FOREIGN PERSON subject to withholding:  a Individual <input checked="" type="checkbox"/> b Corporation <input checked="" type="checkbox"/> c Partnership <input checked="" type="checkbox"/> d Other <input checked="" type="checkbox"/>	
Foreign address (number, street, and apt. or suite no.)  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		7 Country code of FOREIGN PERSON subject to withholding  XX	(specify) XXXXXXXXXXXXXXX	
City or town, state or province, country (not U.S.), and ZIP or foreign postal code XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXXXXX		8 Description of property transferred  XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Mailing address of FOREIGN PERSON subject to withholding (if different) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX				

Form **8288-A** (Rev. 1-2023)

Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service.

XXXXXXXXXX

**Foreign Partner's Information Statement  
of Section 1446 Withholding Tax**u Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

OMB No. 1545-0123

Copy B

For Partner

Keep for your records.

For partnership's calendar year 2024, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer ID No. (EIN)	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX
<b>c</b> Address (if a foreign address, see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX			<b>c</b> Address (if a foreign address, see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX		
<b>2</b> Account number assigned by partnership (if any) XXXXXXXXXXXX			<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7. XXXX XXXXXXXXXXXXXXXXXXXXXXXXXX		
<b>3</b> Type of partner (specify—see instructions) u XXXXXXXXXXXXXXX			<b>7</b> Withholding agent's U.S. EIN XXXXXXXXXXXX		
<b>4</b> Country code of partner (enter two-letter code—see instructions) XX					

<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships .....	<b>u</b>	X
<b>b</b> Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a .....	<b>u</b>	X
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) .....	<b>9</b>	999999999999
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, Form 1120-F, etc. ....	<b>10</b>	999999999999

**Schedule T—Beneficiary Information** (see instructions)

<b>11a</b> Name of beneficiary XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>c</b> Address (if a foreign address, see instructions) XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX	
<b>b</b> U.S. identifying number of beneficiary XXXXXXXXXXXX		
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) .....	<b>12</b>	999999999999
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) .....	<b>13</b>	999999999999

Form 8805 (Rev. 11-2019)

Form **1040**

## **Electronic Filing - PDF Attachment Report**

2024

Name \_\_\_\_\_

Taxpayer Identification Number  
XXXXXXXXXXXX

Electronic  
Filing

## Electronic Funds Withdrawal

2024

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

### Form Payment Record

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances by electronic funds withdrawal

Taxpayer SSN .....	XXXXXXXXXXXX
Spouse SSN .....	XXXXXXXXXXXX
Taxpayer Daytime Phone Number .....	XXXXXXXXXXXX
Routing Transit Number .....	XXXXXXXXXXXX
Bank Account Number .....	XXXXXXXXXXXXXXXX
Type of Account (1 = Checking, 2 = Savings) .....	X
Amount of Tax Payment .....	999999999999
Payment Type .....	XXXXXXXXXXXX
Requested Payment Date .....	XXXXXXX

XX

**DO NOT SUBMIT THIS DOCUMENT TO IRS**

Electronic  
Filing

**Electronic Funds Withdrawal - Extension**

**2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Form Payment Record**

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances by electronic funds withdrawal

Taxpayer SSN .....	XXXXXXXXXXXX
Spouse SSN .....	XXXXXXXXXXXX
Taxpayer Daytime Phone Number .....	XXXXXXXXXXXX
Routing Transit Number .....	XXXXXXXXXXXX
Bank Account Number .....	XXXXXXXXXXXXXXXX
Type of Account (1 = Checking, 2 = Savings) .....	X
Amount of Tax Payment .....	999999999999
Payment Type .....	XXXXXXXXXXXX
Requested Payment Date .....	XXXXXXX

XX

**DO NOT SUBMIT THIS DOCUMENT TO IRS**

Electronic  
Filing

**Electronic Funds Withdrawal - 965 Tax**

**2024**

Name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

XXXXXXXXXXXX

**Form Payment Record**

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances by electronic funds withdrawal

Taxpayer SSN .....	XXXXXXXXXXXX
Spouse SSN .....	XXXXXXXXXXXX
Taxpayer Daytime Phone Number .....	XXXXXXXXXXXX
Routing Transit Number .....	XXXXXXXXXXXX
Bank Account Number .....	XXXXXXXXXXXXXXXX
Type of Account (1 = Checking, 2 = Savings) .....	X
Amount of Tax Payment .....	999999999999
Payment Type .....	XXXXXXXXXXXX
Requested Payment Date .....	XXXXXXX

**DO NOT SUBMIT THIS DOCUMENT TO IRS**

Employee Name

Taxpayer Identification Number

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXX

**Foreign Employer Compensation (FEC) or Foreign Employer Pension (FEP) Record**

This record is to be completed for IRS electronic filing only for taxpayers who work for foreign employers.

Name control

XXXX

Employee's "in care of" name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Street Address

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

State, Zip Code

XX XXXXXXXXXX

Employee Foreign State/Province

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employee Foreign Postal Code

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Employee Foreign Country Code/name

XX XXXXXXXXXX

Employee performed services while residing in the U.S.

X

Foreign employer's name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign employer "in care of" name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign employer's street address

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign employer's city

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign state/province

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign postal code

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Foreign employer's country code/name

XX XXXXXXXXXX

Foreign employer's ID number

XXXXXXXXXXXXXXXXXXXXXX

Foreign employer compensation

999999999999

Foreign Pension Received

999999999999

Taxable Foreign Pension Amount

999999999999

**DO NOT SUBMIT THIS DOCUMENT TO IRS**

**MeF - Modernized Electronic Filing Worksheet**

Timestamp	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	ImperfectReturnIndicator	X	Originator EFIN	XXXXXX	PrimaryDateOfBirth	XXXXXXXXXX
TaxYear	XXXX	ISPNumber	XXXXXX	OriginatorTypeCd	XXXXXXXXXXXXXXXX	SpouseDateOfBirth	XXXXXXXXXX
TaxPeriodBeginDate	XXXXXXXXXX	SoftwareID	XXXXXXX	Practitioner PIN EFIN	XXXXXX	PrimaryPriorYearAGI	999999999999
TaxPeriodEndDate	XXXXXXXXXX	SoftwareVersion	XXXXXXXXXXXXXXXXXXXX	Practitioner PIN	XXXXXX	SpousePriorYearAGI	999999999999
TotalPreparationSubmissionTs	XXXXXX	PrimaryPINEnteredBy	XXXXXXXXXXXX	DaytimePhoneNum	XXXXXXXXXXXX		
TotActiveTimePrepSubmissionTs	XXXXXX	SecondaryPINEnteredBy	XXXXXXXXXXXX	PrimarySignatureDate	XXXXXXXXXX	PrimarySSN	XXXXXXXXXX
PINTypeCode	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	PrimarySignature	XXXXXX	SpouseSignatureDate	XXXXXXXXXX	SpouseSSN	XXXXXXXXXX
Qualifying Widower (markbox, and first/last name)	X	SpouseSignature	XXXXXX	ReturnType	XXXXXX	PrimaryPriorYearPIN	XXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				SpouseIdentityProtectionPIN	XXXXXX	SpousePriorYearPIN	XXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX				IdentityProtectionPIN	XXXXXX		
Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			JuratDisclosureCode	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		
InCareOfName	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	<b>Dynamic Schema Version</b> (temporary for 12.3.4 update for "first week of March")				XXXXXXXXXXXXXXXXXXXX	
PrimaryNameControl	XXXX	RefundProductCodeTxt	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
SpouseNameControl	XXXX	RefundProductCd	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				

**Taxpayer Address**

AddressLine1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	ForeignAddressLine1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
AddressLine2	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	ForeignAddressLine2	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
City	XXXXXXXXXXXXXXXXXXXX	ForeignCity	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
State	XX	ForeignProvince	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
ZipCode	XXXXXXXXXX	ForeignCountry	XX
AddressChangeInd	X	ForeignPostalCode	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

DateSigned	XXXXXXXXXX	1040NR	exemptSETaxLiteralCd	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
SelfEmployed	X	MissingSSNNRAILiteralCd=APPLD FOR AND NRA	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
PreparerSSN	XXXXXXXXXX	NonImmigrantVisaTypeCd	XXXXXX	ImmigrantVisaTypeCd
PTIN	XXXXXXXXXX	USImmigrationStatusDesc	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
STIN	XXXXXXXXXX	NonImmigrantVisaTypeCd	X	FormTypeCd
PreparerFirmIDNumber	XXXXXXXXXX	ThirdPartyDesigneeFrgnPhoneNum	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
PreparerPersonName	XXXXXXXXXXXXXXXXXXXXXXXXXXXX			

MinorChildSignedByCd	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PreparerFirmName	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepUSAddress1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepUSAddress2	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepCity	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepState	XX
PrepZipCode	XXXXXXXXXXXX
PrepForeignAddressLine1	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepForeignAddressLine2	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepForeignCity	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepForeignProvince	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PrepForeignCountry	XX
PrepForeignPostalCode	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
PhoneNum	XXXXXX ForeignPhoneNum XXXXXX
EmailAddress	XXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Key Ref fields for tax return e-file**

1040/SR/SS/PR recordHeaderX.xsd	X
2350 recordHeader2350.xsd	X
4868 recordHeader4868.xsd	X
1040/SR Key Locus Ref	X
1040SR Key Locus Ref	X
1040 Key Locus Ref	X
1040SSPR Key Locus Ref	X
1040NR Key Locus Ref	X
1040-X w/1040 Key Locus Ref	X
1040-X with 1040SR Key Locus Ref	X
1040-X with 1040NR Key Locus Ref	X

**Document Attachment Indicators**

Form1098CPaperDocumentInd	Form8283PaperDocumentInd	X	Form 8865 Attached	X	Form 2350 extension electronic filing
Form3115PaperDocumentInd	Form8864PaperDocumentInd	X	binaryAttachmentCount	999999999999	AgentSignatureDate XXXXXXXX
Form3468PaperDocumentInd	POAPaperDocumentInd	X	F3468 OtherCertHistoricStructuresSch	X	AgentPIN XXXXXX
Form4136PaperDocumentInd	Form8949PaperDocumentInd	X	BinaryForm965ScheduleH	X	PrimaryName
Form5713PaperDocumentInd	X	X	BinaryAttachment_FutureUse	X	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Form8332PaperDocumentInd	X		BinaryAttachment_FutureUse	X	SpouseName
BinaryAttachment8349EIN	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXXXXXXXXXXXX
Desc	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				
BinaryAttachment8830Bonus	XXXXXXXXXXXXXXXXXXXXXXXXXXXX				



**Hidden Form for Multiple Amounts**

**Hidden Form (No. 2) for Multiple Amounts**

Extension form XXXX	[ext mail to]	999	ef	9	ef ext	9	2555 filed	9	Attn flag	X	[Ohio]	9	[addr change]	9	[post april 15]	9
[ded ira contrib tp]	9999999999999	[ded ira contrib sp]	9999999999999	[total deductible ira]	9999999999999											
[non ded ira taxpayer]	9999999999999	[non ded ira spouse]	9999999999999	[total non deduct ira]	9999999999999											
[total ira contributions tp]	9999999999999	[total ira contributions sp]	9999999999999	[total ira contribution]	9999999999999											
[trad ira made tp]	9999999999999	[trad ira made sp]	9999999999999	[total roth contribution]	9999999999999											
[total trad ira made]	9999999999999	[lump sum pymt tp]	9999999999999	[ira to contrib tp]	9999999999999											
[trad ira 5329 tax tp]	9999999999999	[trad ira 5329 tax sp]	9999999999999	[ira to contrib sp]	9999999999999											
[roth ira contrib tp]	9999999999999	[roth ira contrib sp]	9999999999999	[excess trad ira tp]	9999999999999											
[roth made tp]	9999999999999	[roth made sp]	9999999999999	[excess trad ira sp]	9999999999999											
[roth 5329 tax tp]	9999999999999	[roth 5329 tax sp]	9999999999999	[roth to contrib tp]	9999999999999											
[excess roth ira tp]	9999999999999	[excess roth ira sp]	9999999999999	[roth to contrib sp]	9999999999999											
[W2]	9 gift tax tp	9999999999999	[90-22.1]	9 [8332]	9 [sp roth excess verb]	XXXXXXXXXX	[Tp pres elect]	9								
[W2G]	9 gift tax sp	9999999999999	[2848]	9 [8822]	9 [tp roth excess verb]	XXXXXXXXXX	[Sp pres elect]	9								
[1099R]	9 [gift tax]	9999999999999	[8283 pg 2]	9 [1310]	9 [IRS direct dep limit]	9	[MFJ pres elect]	9								
[2439]	9 [Child's return]	9 [8821]	9 [9465]	9 [sp roth calc maximum]	9 [Filing status]	9 [attachment]	9									
[ESA Contribution]	9 [total direct deposit]	9999999999999	[104V]	9 [cash contributions]	9999999999999											
[no. direct banks]	9 [tp roth calc maximum]	9 [nr es taxpayer addr]	9 [direct es number]	9 [no refund or balance]	9											
[direct bank]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[ext dir deb date]	XXXXXXXXXX	[net due balance]	9999999999999											
[direct bank 2]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[ext direct deb amt]	9999999999999	[due date f/t]	XXXXXXXXXX											
[direct bank 3]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[ext pymt balance]	9999999999999	[due date ASAP f/t]	XXXXXXXXXX											
[direct payment date]	XXXXXXXXXX	[tp ira calc maximum]	9 [sp ira calc maximum]	9 [est direct deb amt]	9999999999999											
[direct account no.]	XXXXXXXXXXXXXXXXXXXX	[direct account type]	XXXXXXXXXXXX	[due date with ext]	XXXXXXXXXX	[est dir deb date]	XXXXXXXXXX									
[direct account no. 2]	XXXXXXXXXXXXXXXXXXXX	[direct account type 2]	XXXXXXXXXXXX	[direct debit amount]	9999999999999	[dir dep penalties]	9									
[direct account no. 3]	XXXXXXXXXXXXXXXXXXXX	[direct account type 3]	XXXXXXXXXXXX	[refund dir dep 1 bank]	9	[bank verified]	9									
[direct deposit amount]	9999999999999	[due date without ext]	XXXXXXXXXX	[direct amount 2]	9999999999999	[direct amount 3]	9999999999999									
[ext direct bank]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[ext dir account type]	XXXXXXXXXXXXXX													
[client name - survivor]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[client apt - slipsheet]	XXXXXXXXXXXXXX													
[client name - slipsheet]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[client state - slipsheet]	XX													
[client street - slipsheet]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[client city - slipsheet]	XXXXXXXXXXXXXXXXXXXX													
[client frgn cntry slip]	XXXXXXXXXXXXXXXXXXXX	[client zip code - slipsheet]	XXXXXXXXXXXX	[net due balance, amend]	9999999999999											
[client frgn prov slip]	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	[client frgn pc slip]	XXXXXXXXXXXXXXXXXXXX													
[8379]	9	Innocent Spouse	x [innocent sp name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX												
[8857]	9 [8857 filing]	9 Injured Spouse	x [injured sp name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX												
[tp work phone]	XXXXXXXXXXXXXXXXXXXX	[9465 payment]	999999999999	[9465 date]	XXXX	[9465 payment form]	XXXXXXXXXXXX									
[sp work phone]	XXXXXXXXXXXXXXXXXXXX	[9465 monthly payment]	999999999999	[Form 2159 flag]	9	[dependents]	9									
[home phone]	XXXXXXXXXXXXXX	[tp work ext]		[9465 direct debit]	9	[date of death present]	9									
[appointment date]	XXXXXXXXXX		XXXXXXXXXXXXXX	[next yr appoint date]	XXXXXXXXXX	[individual FI address]	9									
[appointment time]	XXXXXXXXXXXXXX	[sp work ext]		[next yr appoint time]	XXXXXXXXXXXXXX	[est instr print]	9									
[apartment]	XXXXXXXXXXXXXX		XXXXXXXXXXXXXX	[to refund]	999999999999	[print code 4]	9									
[9465 account type]	XXXXXXXXXXXXXX	[IRS Center]		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX												
[9465 bank]	XXXXXXXXXXXXXXXXXXXX			[Out of cntry date f/t]	XXXXXXXXXX											
[rtn]	XXXXXXXXXX	[RAL]	9 [RAL disburse type]	9 [RAL type]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX											
[RAL disburse desc]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[POA name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
[RAL Bank]	XXXXXXXXXXXXXXXXXXXX		[W7]	9 [W7 1040X]	9	[est due b4 f/t]	XXXXXXXXXX									
[RAL Web]: [RAL Phone]	XXXXXXXXXXXXXX	[lump sum pymt sp]	999999999999	[W7 either]	9	[est due after f/t]	XXXXXXXXXX									
[W4 name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					[W4]	9									
[excess retirement tp]	999999999999	[excess retirement sp]	999999999999	[ELF ext PIN Auth]	9	[katrina ext relief]	9									
[fso savings]	999999999999	[preparer email]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
[Client mobile phone 2]	XXXXXXXXXXXXXX	[client email]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
[Client fax]	XXXXXXXXXXXXXX	[Other Appointment info]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
[Client Mobile]	XXXXXXXXXXXXXX	[Client contac other]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	[3115 first date f/t]	XXXXXXXXXX											
[Client pager]	XXXXXXXXXXXXXX	[ERO signature date f/t]	XXXXXXXXXX	[3115 user fee]	9999999999999	[3115 TSJ]	9									
	XXXXXXXXXXXXXX	[ERO ext sign date f/t]	XXXXXXXXXX	[9022 due date f/t]	XXXXXXXXXX	[3115 no. of forms]	9									
[Client Oth Phone No.]	XXXXXXXXXXXXXX															
[Client contact ext]	XXXXXX	[9465 sign forms]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX													
[noncash contributions]	999999999999	[direct deposit IRA]	9	[estimate form]	XXXXXXXXXXXXXX											
[8898 name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			[8898 filed]	9											
[3115 name]	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			[3115 advanced]	9											
[3115 TIN]	XXXXXXXXXXXXXXXXXXXX	[spouse TIN]XXXXXXXXXXXX	[9465 fee]	9999999999999	[py tax]	9999999999999										
[tp custom par 1st name]	XXXXXXXXXXXXXX	[sp custom par 1st name]	XXXXXXXXXXXXXX	[RALInfoOptOut]	9											

[1qtr est amt dif] 9999999999999 [amend direct bank] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [2qtr est amt dif] 9999999999999 [amend dir acct no.] XXXXXXXXXXXXXXXXX [amend dir acct type] XXXXXXXXXXXXXXX  
 [3qtr est amt dif] 9999999999999 [Form 56 name] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [4qtr est amt dif] 9999999999999 [Form 56 person] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [1qtr est amt org] 9999999999999 [IRS Center 56] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [2qtr est amt org] 9999999999999 [1310 claimant name] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [3qtr est amt org] 9999999999999 [1310 filer type] 9 [1310 court cert filed] 9 [1310 Fl] 9 [Sch J tax savings] 9999999999999  
 [4qtr est amt org] 9999999999999 [sp mobile phone 2] XXXXXXXXXXXXXXX [sp pager] XXXXXXXXXXXXXXX  
 [1qtr est dir deb org] 9999999999999 [sp fax] XXXXXXXXXXXXXXX [sp Oth Phone No.] XXXXXXXXXXXXXXX  
 [2qtr est dir deb org] 9999999999999 [sp Mobile] XXXXXXXXXXXXXXX [sp contact ext] XXXXX [joint bank account] 9  
 [3qtr est dir deb org] 9999999999999 [sp contact other] XXXXXXXXXXXXXXXXXXXXXXX [spouse eve phone] XXXXXXXXXXXXXXX  
 [4qtr est dir deb org] 9999999999999 [tp email] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [est dir deb dif 1] 9 [dir deb dif mark 1] X [sp email] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [est dir deb dif 2] 9 [dir deb dif mark 2] X [tp date of death] XXXXXXXXX [sp date of death] XXXXXXXXX [8697 amended] 9  
 [est dir deb dif 3] 9 [dir deb dif mark 3] X [disqual CTC flag] 9 [child tax credit] 9999999999999 [PIN form return] 9  
 [est dir deb dif 4] 9 [dir deb dif mark 4] X [9465Fl flag] - 1=not reg Fl; 2=reg Fl; 3=sep Fl 9 [5405 year claimed] 9999  
 [no. dir deb org] 9 [no. qtr est dif] 9 [5405 flag] - 1=repaid I; 2=not repaid; 3 = recap 9 [executor first name] XXXXXXXXXXXXXXX  
 [1 qtr dif mark] X [1040X] 9 [9465 notice amount] 9999999999999 [executor last name] XXXXXXXXXXXXXXX  
 [2 qtr dif mark] X [4 qtr dif mark] X [1045 refund] 9999999999999 [next yr tot estimates] 9999999999999  
 [3 qtr dif mark] X [no dir deb change] 9 [next yr withholding] 9999999999999 [current yr tax] 9999999999999  
 [hsa increased limit] 9 [SIMPLE defer tp] 9999999999999 [next yr tax] 9999999999999 [FAFSA school year] XXXXXXXXXXXXXXX  
 [hsa qual funding dist] 9 [SIMPLE defer sp] 9999999999999 [lo ny cy safe harbor] 9999999999999 [FAFSA due date f/t] XXXXXXXXX  
 [est tax percent] XXX [SIMPLE match tp] 9999999999999 [high income amount] 9999999999999 [FAFSA 2nd due date f/t] XXXXXXXXX  
 [nyr underpymt penalty] 9 [SIMPLE match sp] 9999999999999 [ny tax safe harbor] 9999999999999 [FAFSA 2nd school year] XXXXXXXXXXXXXXX  
 [py tax safe harbor] 9999999999999 [next yr filing status] 9 [contribution co] 9999999999999 [contribution co AMT] 9999999999999  
 [innocent sp name slip] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [not high income] XXX  
 [innocent sp strt slip] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [innocent sp apt slip] XXXXXXXXX [farmer] 999  
 [innocent sp city slip] XXXXXXXXXXXXXXXXXXXXXXX [innocent sp state slip] XX [innocent sp apt zip] XXXXXXXXX  
 [client name - estimate] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
 [total HSA contrib] 9999999999999 [total MSA contrib] 9999999999999 [appointment duration] XXXXXXXXXXXXXXX  
 [total tp HSA contrib] 9999999999999 [total tp MSA contrib] 9999999999999 [In yr appoint duration] XXXXXXXXXXXXXXX  
 [total sp HSA contrib] 9999999999999 [total sp MSA contrib] 9999999999999 [tax history report] 9 [tax matters spouse] 9  
 [HSA to contrib tp] 9999999999999 [MSA to contrib tp] 9999999999999 [tp pref contact method] XXXXXXXXXXXXXXX  
 [HSA to contrib sp] 9999999999999 [MSA to contrib sp] 9999999999999 [sp pref contact method] XXXXXXXXXXXXXXX  
 [HSA excess tp] 9999999999999 [MSA excess tp] 9999999999999 [tax matters first name] XXXXXXXXXXXXXXX  
 [HSA excess sp] 9999999999999 [MSA excess sp] 9999999999999 [tax matters last name] XXXXXXXXXXXXXXX  
 [HSA 5329 tp] 9999999999999 [MSA 5329 tp] 9999999999999 [HSA made tp] 9999999999999  
 [HSA 5329 sp] 9999999999999 [MSA 5329 sp] 9999999999999 [HSA made sp] 9999999999999  
 [5405 Name 1] XXXXXXXXXXXXXXXXXXXXXXX [5405 flag 2] 9 [MSA made tp] 9999999999999  
 [5405 Name 2] XXXXXXXXXXXXXXXXXXXXXXX [5405 year claimed 2] 9999 [MSA made sp] 9999999999999  
 [673 name] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [8404 amended flag] 9  
 [tp pref contact] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [refund status wait] XXXXXXXXXXXXXXX  
 [sp pref contact] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX [8404 balance due] 9999999999999  
 [roth max contr tp] 9999999999999 [overpayment less 2210] 9999999999999 [8404 amended refund] 9999999999999  
 [roth max contr sp] 9999999999999 [ref to bal due 2210] 9999999999999 [8404 amended bal due] 9999999999999  
 [roth max contr bal tp] 9999999999999 [date return filed f/t] XXXXXXXXX [8404 original bal due] 9999999999999  
 [roth max contr bal sp] 9999999999999 [8879 signed] 9 [8879 printed] 9 [5405 36 mo period met] 9 [other forms filed] 9  
 [roth max contrib total] 9999999999999 [8878 signed] 9 [8878 printed] 9 [opt out executor] 9 [14039 return flag] 9 [8839 attachment] 9  
 [trad ira max total] 9999999999999 [RAL refund less fees] 9999999999999 [Survive sp or not MFJ] 9 [amended return] 9  
 [ira max contr bal tp] 9999999999999 [Spanish documents] 9 [fso filing status type] 9 [check refund] 9999999999999  
 [ira max contr bal sp] 9999999999999 [direct bank deposit] XXXXXXXXXXXXXXXXXXXXXXX  
 [election counter] 999 [direct acct no deposit] XXXXXXXXXXXXXXX [direct acct deposit] XXXXXXXXX  
 [estimates use TPW liab] 9 [Fl est EFTPS flag] 9 [Fl est direct pay flag] 9 [eSignature pending] 9  
 [no. dir deb est pymt] 9 [1qtr es amt Fl] 999999999999 [1qtr es pymt type] XXXXXX [est direct deb 1] 9 [Fl est 1 print flag] 9  
 [Fl est bal due flag] 9 [2qtr es amt Fl] 999999999999 [2qtr es pymt type] XXXXXX [est direct deb 2] 9 [Fl est 2 print flag] 9  
 [Fl est "print" flag] 9 [3qtr es amt Fl] 999999999999 [3qtr es pymt type] XXXXXX [est direct deb 3] 9 [Fl est 3 print flag] 9  
 [mailing estimates] 9 [4qtr es amt Fl] 999999999999 [4qtr es pymt type] XXXXXX [est direct deb 4] 9 [Fl est 4 print flag] 9  
 [1qtr est paid] 9999999999999 [4852 signed] 9 [Staff name] XXXXXXXXXXXXXXX [Reviewer name] XXXXXXXXXXXXXXX  
 [2qtr est paid] 9999999999999 [4852 filer flag] 9 [Staff email] XXXXXXXXXXXXXXXXXXXXXXX  
 [3qtr est paid] 9999999999999 [4852 form] 9 [Reviewer email] XXXXXXXXXXXXXXXXXXXXXXX  
 [4qtr est paid] 9999999999999 [in sp frgn cntry slip] XXXXXXXXXXXXXXX [in sp frgn prov slip] XXXXXXXXXXXXXXX  
 [in sp frgn pc slip] XXXXXXXXXXXXXXX [tax matters email] XXXXXXXXXXXXXXX

[ext, 1st qtr est]	999999999999	[ACA para print flag]	9	[NOT USED was deleted indiv resp py CY or NY]	9	[EFW ext est pymt no]	9
[ext, 2nd qtr est]	999999999999	[TPW printed]	9	[RMD flag]	9	[xs adv prm rp CY or NY]	9
[ext, 3rd qtr est]	999999999999	[8879 esig suppressed]	9	[RMD tp]	999999999999	[bona fide res US poss]	9
[ext, 4th qtr est]	999999999999	[esig combat zone]	9	[RMD sp]	999999999999	[TPW excess adv PTC]	999999999999
[keogh contrib made tp]	999999999999	[simple contrib made tp]		999999999999	[sep contrib made tp]	999999999999	
[keogh contrib made sp]	999999999999	[simple contrib made sp]		999999999999	[sep contrib made sp]	999999999999	
[keogh remain contrb tp]	999999999999	[simple remain contr tp]		999999999999	[sep remain contrb tp]	999999999999	
[keogh remain contrb sp]	999999999999	[simple remain contr sp]		999999999999	[sep remain contrb sp]	999999999999	
[keogh excess contrb tp]	999999999999	[simple remain match tp]		999999999999	[sep excess contrb tp]	999999999999	
[keogh excess contrb sp]	999999999999	[simple remain match sp]		999999999999	[sep excess contrb sp]	999999999999	
[keogh multi flag tp]	9	[simple excess contr tp]		999999999999	[sarsep excess contr tp]	999999999999	
[keogh multi flag sp]	9	[simple excess contr sp]		999999999999	[sarsep excess contr sp]	999999999999	
[keogh mix flag tp]	9	[simple multi flag tp]		9	[sep multi flag tp]	9	
[keogh mix flag sp]	9	[simple multi flag sp]		9	[sep multi flag sp]	9	
[simple mix flag tp]	9	[simple remain flag tp]		9	[sep mix flag tp]	9	
[simple mix flag sp]	9	[simple remain flag sp]		9	[sep mix flag sp]	9	

[PATH ref credit]: XXX

[PATH cr Refund status]:

XX

[PATH ref delayed flag] 9 [PATH refund date f/t] XXXXXXXX [check payable to] XXXXXXXXXXXXXXXXXXXXXXX

[965 remittance amt] 999999999999 [965 direct debit amt] 999999999999 [965 direct pymt date]XXXXXXX

[965 check payable to] XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

[Email ELF Ack flag] 9 [Email ELF Ack type] 9 [Email ELF Ack ext type - Not used] 9

[BOI Date BOIR received] 9 [BOI Filing BOIR blank] 9 [BOI Sch C E or F flag] 9 [BOI Filing BOIR one] 9