

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning, 2024, ending, 2020

See separate instructions.

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

Form **1040** (2024)

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16		
	17 Amount from Schedule 2, line 3	17		
	18 Add lines 16 and 17	18		
	19 Child tax credit or credit for other dependents from Schedule 8812	19		
	20 Amount from Schedule 3, line 8	20		
	21 Add lines 19 and 20	21		
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22		
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23		
	24 Add lines 22 and 23. This is your total tax	24		
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	25a 25b 25c 25d		
	26 2024 estimated tax payments and amount applied from 2023 return	26		
	27 Earned income credit (EIC)	27		
	28 Additional child tax credit from Schedule 8812	28		
	29 American opportunity credit from Form 8863, line 8	29		
	30 Reserved for future use	30		
	31 Amount from Schedule 3, line 15	31		
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
	33 Add lines 25d, 26, and 32. These are your total payments	33		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	34 35a		
Direct deposit? See instructions.	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number			
	36 Amount of line 34 you want applied to your 2025 estimated tax	36		
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37		
	38 Estimated tax penalty (see instructions)	38		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions Designee's name	<input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Phone no. Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	
	Spouse's signature. If a joint return, both must sign.	Date Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	
	Phone no. Email address			
Paid Preparer	Preparer's name	Preparer's signature	Date PTIN	Check if: <input type="checkbox"/> Self-employed
Use Only	Firm's name		Phone no.	
	Firm's address		Firm's EIN	

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

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

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

Check only one box.

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

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

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

Yes No

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

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

(see instructions):	(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
If more than four dependents, see instructions and check here					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input 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.

Attach Schedule B if required.

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b Household employee wages not reported on Form(s) W-2	1b	
c Tip income not reported on line 1a (see instructions)	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e Taxable dependent care benefits from Form 2441, line 26	1e	
f Employer-provided adoption benefits from Form 8839, line 29	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions)	1h	
i Nontaxable combat pay election (see instructions)	1i	
z Add lines 1a through 1h	1z	
2a Tax-exempt interest ..	2a	b Taxable interest ..
3a Qualified dividends ...	3a	b Ordinary dividends
4a IRA distributions	4a	b Taxable amount
5a Pensions and annuities ..	5a	b Taxable amount
6a Social security benefits ..	6a	b Taxable amount
c If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>

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

Form 1040-SR (2024)

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

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2024)

Refund	<p>34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid</p> <p>35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here</p>	34																													
Direct deposit? See instructions.	<p>b Routing number _____</p> <p>c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>d Account number _____</p>	35a																													
	<p>36 Amount of line 34 you want applied to your 2025 estimated tax</p>	36																													
Amount You Owe	<p>37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions</p> <p>38 Estimated tax penalty (see instructions)</p>	37																													
Third Party Designee	<p>Do you want to allow another person to discuss this return with the IRS? See instructions</p>	<input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No																													
Sign Here	<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> <table border="1"> <tr> <td>Your signature</td> <td>Date</td> <td>Your occupation</td> <td>If the IRS sent you an Identity Protection PIN, enter it here (see instr.)</td> </tr> <tr> <td>Spouse's signature. If a joint return, both must sign.</td> <td>Date</td> <td>Spouse's occupation</td> <td>If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)</td> </tr> <tr> <td>Phone no.</td> <td colspan="2">Email address</td> <td></td> </tr> <tr> <td>Preparer's name</td> <td colspan="2">Preparer's signature</td> <td>PTIN</td> </tr> <tr> <td>Firm's name</td> <td colspan="2"></td> <td>Date</td> </tr> <tr> <td>Firm's address</td> <td colspan="2"></td> <td>Phone no.</td> </tr> <tr> <td colspan="3"></td> <td>Firm's EIN</td> </tr> </table>			Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	Phone no.	Email address			Preparer's name	Preparer's signature		PTIN	Firm's name			Date	Firm's address			Phone no.				Firm's EIN
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)																												
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)																												
Phone no.	Email address																														
Preparer's name	Preparer's signature		PTIN																												
Firm's name			Date																												
Firm's address			Phone no.																												
			Firm's EIN																												
Paid Preparer Use Only	<p>Check if: <input type="checkbox"/> Self-employed</p>																														

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

Standard Deduction Chart*

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

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
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 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

Last name

Your identifying number
(see instructions)

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

Apt. no.

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust

Check only one box.

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

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**Dependents**

(see instructions):

If more than four dependents, see instructions and check here

(1) First name

Last name

(2) Dependent's identifying number

(3) Relationship to you

(4) Check the box if qualifies for (see instr.):

Child tax credit

Credit for other dependents

Income

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

1a

Effectively Connected

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

1b

Connected With U.S.

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

1c

Trade or Business

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

1d

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.

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

1e

Wages from Form 8919, line 6

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

1f

Other earned income (see instructions)

g Reserved for future use _____

1i

Reserved for future use

h Reserved for future use _____

1j

Total income exempt by a treaty from Schedule OI, (Form 1040-NR), Item L line (1)(e)

i Total income exempt by a treaty from Schedule OI, (Form 1040-NR), Item L line (1)(e) _____

1k

Add lines 1a through 1h

j Add lines 1a through 1h _____

1z

Tax-exempt interest

k Tax-exempt interest _____

2b

Qualified dividends

l Qualified dividends _____

3b

IRA distributions

m IRA distributions _____

4b

Pensions and annuities

n Pensions and annuities _____

5b

Reserved for future use

o Reserved for future use _____

6

Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here

p Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here _____

Other income from Schedule 1 (Form 1040), line 10

q Other income from Schedule 1 (Form 1040), line 10 _____

7

Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income

r Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income _____

8

Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income

s Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income _____

9

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

t Subtract line 10 from line 9. This is your adjusted gross income _____

10

Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)

u Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) _____

11

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

v Qualified business income deduction from Form 8995 or Form 8995-A _____

13a

13b

Exemptions for estates and trusts only (see instructions)

w Exemptions for estates and trusts only (see instructions) _____

12

Add lines 13a and 13b

x Add lines 13a and 13b _____

13c

Add lines 12 and 13c

y Add lines 12 and 13c _____

14

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

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

15

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

Go to www.irs.gov/Form1040NR for instructions and the latest information.Form **1040-NR** (2024)

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

Your identifying number

Taxes You Paid	1 a State and local income taxes	1a	
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)	1b	
Gifts to U.S. Charities	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	
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	
	4 Carryover from prior year	4	
	5 Add lines 2 through 4	5	
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	
Other Itemized Deductions	7 Other – from list in instructions. List type and amount:	7	
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	8	

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

Schedule A (Form 1040-NR) 2024

SCHEDULE NEC (Form 1040-NR)

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **7B**

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

Your identifying number

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

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

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.

17 Add columns (f) and (g) of line 16

17 (

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

**SCHEDULE OI
(Form 1040-NR)**Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2024Attachment Sequence No. **7C**

Your identifying number

- A** Of what country or countries were you a citizen or national during the tax year?
- B** In what country did you claim residence for tax purposes during the tax year?
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?
- D** Were you ever:
 1. A U.S. citizen?
2. A green card holder (lawful permanent resident) of the United States?
- 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.
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?
- If you answered "Yes," indicate the date and nature of the change:
- G** List all dates you entered and left the United States during 2024. See instructions.
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
- Yes No
- Yes No
- Yes No

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

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

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
 2022 , 2023 , and 2024
- I** Did you file a U.S. income tax return for any prior year?
- If "Yes," give the latest year and form number you filed:
- J** Are you filing a return for a trust?
- 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?
- K** Did you receive total compensation of \$250,000 or more during the tax year?
- If "Yes," did you use an alternative method to determine the source of this compensation?
- 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

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?

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

Yes No

Yes No

**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: _____
Address: _____

Social security number: _____

Type of visa: _____

Visa number: _____

Country of passport issuance: _____

Passport number: _____

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 _____.

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

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

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

(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)

(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:

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

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

● The taxpayer's family was located in:

● The taxpayer's personal belongings were located in:

● The taxpayer's organizations are located in:

● Jurisdiction in which the taxpayer votes:

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

 - Jurisdiction in which the taxpayer holds a drivers license:

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

 - The taxpayer conducts routine personal banking in:

 - The taxpayer's primary investments were located in:

 - Residency in which the taxpayer was subject to tax:

 - 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**

OMB No. 1545-0074

2024Attachment
Sequence No. 01Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

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

Your social security number

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

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

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

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

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

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **02**

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

Your social security number

Part I Tax

- 1 Additions to tax:
- a Excess advance premium tax credit repayment. Attach Form 8962
 - 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): _____
 - 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		
1b		
1c		
1d		
1e		
1f		
1y		
1z		
2		
3		

Part II Other Taxes

- 4 Self-employment tax. Attach Schedule SE
- 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
- 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

4	
5	
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10	
11	
12	
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14	
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16	

(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:

- 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: _____

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

- 18 Total additional taxes. Add lines 17a through 17z
- 19 Recapture of net EPE from Form 4255, line 1d, column (I)
- 20 Section 965 net tax liability installment from Form 965-A
- 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

18	_____
19	_____
20	_____
21	_____

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **03**

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

Your social security number

Part I Nonrefundable Credits

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

Part II Other Payments and Refundable Credits

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

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

Schedule 3 (Form 1040) 2024

Part II Other Payments and Refundable Credits

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

Schedule 3 (Form 1040) 2023

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

Name _____

Tp TIN _____

Tax and Credits
(Schedules 2, 3)**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$14,600
Married filing jointly or Qualifying widow(er), \$29,200
Head of household, \$21,900

38 Amount from line 37 (adjusted gross income)	38
39a Check <input type="checkbox"/> You were born before January 2, 1960, if: <input type="checkbox"/> Spouse was born before January 2, 1960, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. } Total boxes checked <input checked="" type="checkbox"/> 39a <input type="checkbox"/>	40
b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input checked="" type="checkbox"/> 39b <input type="checkbox"/>	40b
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	41
a	42
41 Subtract line 40 and 40b from line 38	43
42 Qualified business income deduction (see instructions)	44
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	45
44 Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	46
45 Alternative minimum tax (see instructions). Attach Form 6251	47
46 Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment)	48
47 Add lines 44, 45, and 46	49
48 Foreign tax credit. Attach Form 1116 if required	50
49 Credit for child and dependent care expenses. Attach Form 2441	51
50 Education credits from Form 8863, line 19	52
51 Retirement savings contributions credit. Attach Form 8880	53
52 Child tax credit/credit for other dependents	54
53 Residential energy credits. Attach Form 5695	55
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	56
55 Add lines 48 through 54. These are your total credits	57
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	58
57 Self-employment tax. Attach Schedule SE	59
58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	60a
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60b
60a Household employment taxes from Schedule H	61
b First-time homebuyer credit repayment. Attach Form 5405 if required	62
61 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 C <input type="checkbox"/> Instructions; enter code(s)	63
62 Section 965 net tax liability installment from Form 965-A	64a
63 Add lines 56 through 61. This is your total tax	64b
64 Federal income tax withheld from: a Form(s) W-2	64c
b Form(s) 1099	65
c Other forms	66
65 2024 estimated tax payments and amount applied from 2023 return	67
66 Earned income credit (EIC)	68
67 Additional child tax credit. Attach Schedule 8812	69
68 American opportunity credit from Form 8863, line 8	70
69 Recovery rebate credit	71
70 Net premium tax credit. Attach Form 8962	72
71 Amount paid with request for extension to file	73
72 Excess social security and tier 1 RRTA tax withheld	74
73 Credit for federal tax on fuels. Attach Form 4136	75
74 Other payments and refundable credits	76
75 Total pymts. Add lines 64 - 74.	77a
Refund 76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid	77a
77a Amount of line 76 you want refunded to you . If Form 8888 is attached, check here <input checked="" type="checkbox"/> 78 <input type="checkbox"/>	78
u b Routing number <input type="text"/> u c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	79
u d Account number <input type="text"/>	80
78 Amount of line 76 you want applied to your 2025 estimated tax u 78 <input type="checkbox"/>	80
Amount You Owe 79 Amount you owe . Subtract line 75 from line 63. For details on how to pay, see instructions	81
80 Estimated tax penalty (see instructions) 80 <input type="checkbox"/>	82
Int/Pen Date filed Int Fail to file Fail to pay Total	83
Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Personal identification no. (PIN) 84 <input type="checkbox"/> Designee's Name 84 <input type="checkbox"/> Phone no. 84 <input type="checkbox"/>	85
Other Info Taxpayer Daytime phone number Taxpayer Occupation _____ IRS Identity Protection PIN Spouse Occupation IRS Identity Protection PIN	86
<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Email address	87

Department of the Treasury
Internal Revenue ServiceU.S. Income Tax Return for Certain
Nonresident Aliens With No DependentsuGo to www.irs.gov/Form1040NREZ for instructions and the latest information.

2019

Please print
or type.
See
separate
instructions.Filing Status
Check only one box.Attach
Form(s)
W-2 or
1042-S
here.
Also
attach
Form(s)
1099-R if
tax was
withheld.Refund

Direct
deposit?
See
instructions.Amount
You OweThird
Party
DesigneeSign
Here

Keep a copy of
this return for
your records.Paid
Preparer
Use Only

Your first name and middle initial Last name Identifying number (see instructions)

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name Foreign province/state/county Foreign postal code

1 Single nonresident alien 2 Married nonresident alien

3 Wages, salaries, tips, etc. Attach Form(s) W-2

3

4 Taxable refunds, credits, or offsets of state and local income taxes

4

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement

5

6 Total income exempt by a treaty from page 2, Item J(1)(e)

6

7

7 Add lines 3, 4, and 5

8

8 Scholarship and fellowship grants excluded

9

9

9 Student loan interest deduction

10

10 Subtract the sum of line 8 and line 9 from line 7. This is your **adjusted gross income**

11

11 **Itemized deductions.** See the instructions for limitation

12

12 **Reserved.**

13

13 **Reserved.**

14

14 **Taxable income.** Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-

15

15 **Tax.** Find your tax in the tax table in the instructions

16

16 Unreported social security and Medicare tax from Form: a 4137 b 8919

17

17 Add lines 15 and 16. This is your **total tax**

18a

18a Federal income tax withheld from Form(s) W-2 and 1099-R

18b

b Federal income tax withheld from Form(s) 1042-S

19

19 2019 estimated tax payments and amount applied from 2018 return

20

20 Credit for amount paid with Form 1040-C

21

21 Add lines 18a through 20. These are your total payments u

22

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid**

23a

23a Amount of line 22 you want **refunded to you**. If Form 8888 is attached, check here u b Routing number c Type: Checking Savingsd Account number e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:
.....

24

24 Amount of line 22 you want **applied to your 2020 estimated tax** u 24

25

25 **Amount you owe.** Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

26

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

Designee's name u

Phone no.

Personal ID number

(PIN) u

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

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

Print/Type preparer's name

Date

Check if self-employed

PTIN

Preparer's signature

Check if

PTIN

Firm's name u

Firm's EIN u

Firm's address u

Phone no.

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?**B** In what country did you claim residence for tax purposes during the tax year?**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?

2. A green card holder (lawful permanent resident) of the United States?

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

 Yes No Yes No**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. Yes No**F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?If "Yes," indicate the date and nature of the change. **u****G** List all dates you entered and left the United States during 2019. See instructions.**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

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

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
2017 , 2018 , and 2019 Yes No**I** Did you file a U.S. income tax return for any prior year?If "Yes," give the latest year and form number you filed **u****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

(e) Total. Enter this amount on Form 1040-NR-EZ, line 6. Do not enter it on line 3 or line 5 Yes No

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?

 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.

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
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
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	3

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

Nombre del propietario	Número de Seguro Social

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 Pertece 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	
2 Costo u otra base del ganado y otros artículos que declaró en la línea 1	2	
3 Reste la línea 2 de la línea 1	3	
4 Ventas de ganado criado, productos agrícolas, granos y otros productos que usted cultivó	4	
5a Total de distribuciones de cooperativas (Formulario(s) 1099-PATR)	5a	5b Cantidad tributable
6 Pagos recibidos del programa de agricultura	6	
7 Préstamos de la <i>Commodity Credit Corporation</i> (CCC) declarados bajo elección (o decomisados)	7	
8 Ingreso de seguro de cosechas	8	
9 Ingreso de servicios prestados con equipo agrícola	9	
10 Otros ingresos	10	
11 Ingreso bruto agropecuario. 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 Sección C	11	

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	24 Mano de obra contratada	24
13 Productos químicos	13	25 Planes de pensión y de participación en las ganancias	25
14 Gastos de conservación	14	26 Alquiler o arrendamiento: a Vehículos, maquinaria y equipo	26a
15 Gastos de servicios prestados con equipo agrícola	15	b Otros (tierra, animales, etc.)	26b
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	27 Reparaciones y mantenimiento	27
17 Programas de beneficios para los empleados, excepto los incluidos en la línea 25	17	28 Compra de semillas y plantas	28
18 Compra de alimentos para ganado	18	29 Gastos de almacenaje	29
19 Fertilizantes y cal	19	30 Compra de suministros	30
20 Fletes y acarreo	20	31 Impuestos	31
21 Gasolina, combustible y aceite	21	32 Servicios públicos (agua, gas, electricidad, etc.)	32
22 Seguros (excepto de salud)	22	33 Honorarios pagados por servicios veterinarios, cría y medicinas	33
23 Intereses (vea las instrucciones): a Sobre hipotecas (pagados a bancos, etc.)	23a	34 Otros gastos (indique la clase de gasto y la cantidad): a	34a
b Otros	23b	b	34b
c		c	34c
d		d	34d
e		e	34e
35 Total de gastos. Sume las líneas 12 a la 34e		35	
36 Ganancias (o pérdidas) netas de negocio agropecuario. Reste la línea 35 de la línea 11. Anote el resultado aquí y en la línea 1a de la Parte V		36	

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

*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 _____

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

Sección B — Gastos

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

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 ingresos del trabajo por cuenta propia	Número de Seguro Social del individuo con ingresos del trabajo por cuenta propia
--	---

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 otras ganancias netas de \$400 o más del trabajo por cuenta propia, marque este recuadro y continúe con la Parte V	<input 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 agropecuaria. Nota: Omite las líneas 1a y 1b si usa el método opcional agropecuario. Vea las instrucciones	1a
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 (_____)
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. Nota: Omite esta línea si usa el método opcional no agropecuario. Vea las instrucciones	2
3 Combine las líneas 1a , 1b y 2	3
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 . Nota: 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
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
c Combine las líneas 4a y 4b . Si es menos de \$400, deténgase ; no adeuda el impuesto federal sobre el trabajo por cuenta propia. Excepción: Si es menos de \$400 y usted tenía ingresos como empleado de una iglesia, anote "-0-" y continúe	4c
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
b Multiplique la línea 5a por 92.35% (0.9235). Si es menos de \$100, anote "-0-".	5b
6 Sume las líneas 4c y 5b	6
7 Cantidad máxima de salarios e ingreso del trabajo por cuenta propia combinados sujeta al impuesto del Seguro Social para 2022	7
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, omite la línea 8a a la 10 y pase a la línea 11	8a
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
c Salarios sujetos al impuesto del Seguro Social de la línea 10 del Formulario 8919 (vea las instrucciones)	8c
d Sume las líneas 8a , 8b y 8c	8d
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
10 Multiplique la cantidad que sea menor entre la línea 6 o la línea 9 por 12.4% (0.124)	10
11 Multiplique la cantidad de la línea 6 por 2.9% (0.029)	11
12 Impuesto sobre el trabajo por cuenta propia. Sume las líneas 10 y 11 . Anote el resultado aquí y en la línea 3 de la Parte I	12

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
2 Anote la cantidad menor entre : 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
Método opcional no agropecuario	
3 Reste la línea 2 de la línea 1	3
4 Anote la cantidad menor entre : 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

U.S. Self-Employment Tax Return

OMB No. 1545-0074

(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_____.
2024Department of the Treasury
Internal Revenue Service

Your first name and initial

Last name

Your social security number

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

Last name

Spouse's social security number

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

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

Foreign country name

Foreign province/state/county

Foreign postal code

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:

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

3 Self-employment tax from Schedule SE (Form 1040), line 12. Attach Schedule SE (Form 1040) and applicable schedules

3

4 Household employment taxes. Attach Schedule H (Form 1040)

4

5 Additional Medicare Tax. Attach Form 8959

5

6 Other taxes

6

7 **Total tax.** Add lines 3 through 6

7

8 2024 estimated tax payments

8

9 Excess social security tax withheld

9

10 Additional child tax credit from Part II, line 19

10

11a Additional Medicare Tax withheld. Attach Form 8959

11a

b Amount paid with request for extension of time to file

11b

12 **Total payments and credits.** Add lines 8 through 11b

12

13 If line 12 is more than line 7, subtract line 7 from line 12. This is the amount you **overpaid**

13

14a Amount of line 13 you want **refunded to you**. If Form 8888 is attached, check here

14a

b Routing number

c Type: Checking Savings

d Account number

15 Amount of line 13 you want **applied to 2025 estimated tax**

15

16 **Amount you owe.** If line 7 is more than line 12, subtract line 12 from line 7

16

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Personal identification number (PIN) _____

Phone no. _____

Sign HereJoint return?
See instructions.
Keep a copy
for your records.

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

**Paid
Preparer
Use Only**

Preparer's name _____

Preparer's signature _____

Date _____

Date _____

Check if self-employed _____ PTIN _____

Firm's name _____

Firm's EIN _____

Firm's address _____

Phone no. _____

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:

x \$1,700

2

3 Enter your modified adjusted gross income

3

4 Enter the amount shown below for your filing status

4

- 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

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

6

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

7

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

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

8

9 Add lines 7 and 8

9

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

10

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

11

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

12a

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

12b

c Add lines 12a and 12b.

12c

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

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

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

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

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

13e

f Add lines 13a through 13e

13f

14 Add lines 12c and 13f

14

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

15

16 Subtract line 15 from line 14

16

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

17

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

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

19

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	
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	
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	

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

Name of proprietor	Social security number
--------------------	------------------------

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

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	24 Labor hired	24
13 Chemicals	13	25 Pension and profit-sharing plans	25
14 Conservation expenses	14	26 Rent or lease: a Vehicles, machinery, and equipment	
15 Custom hire (machine work)	15	b Other (land, animals, etc.)	
16 Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)	16	27 Repairs and maintenance	27
17 Employee benefit programs other than on line 25	17	28 Seeds and plants purchased	28
18 Feed purchased	18	29 Storage and warehousing	29
19 Fertilizers and lime	19	30 Supplies purchased	30
20 Freight and trucking	20	31 Taxes	31
21 Gasoline, fuel, and oil	21	32 Utilities	32
22 Insurance (other than health)	22	33 Veterinary, breeding, and medicine	33
23 Interest (see instructions): a Mortgage (paid to banks, etc.)	23a	34 Other expenses (specify): a	34a
b Other	23b	b	34b
c		c	34c
d		d	34d
e		e	34e
35 Total expenses. Add lines 12 through 34e			35
36 Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a			36

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

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

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

Section B — Expenses

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

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

Name of person with self-employment income	Social security number of person with self-employment income
--	--

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 and 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 type="checkbox"/>
1a Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships.	1a _____
Note: Skip lines 1a and 1b if you use the farm optional method. See instructions.	
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	1b (_____)
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. Note: Skip this line if you use the nonfarm optional method. See instructions	2 _____
3 Combine lines 1a, 1b, and 2	3 _____
4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3	4a _____
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 2 and 4 of Part VI here	4b _____
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 _____
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 _____
b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b _____
6 Add lines 4c and 5b	6 _____
7 Maximum amount of combined wages and self-employment earnings subject to social security tax for 2022	7 _____
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 _____
b Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b _____
c Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c _____
d Add lines 8a, 8b, and 8c	8d _____
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9 _____
10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10 _____
11 Multiply line 6 by 2.9% (0.029)	11 _____
12 Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12 _____

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 _____
2 Enter the smaller 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; or \$6,040. Also, include this amount in Part V, line 4b, above	2 _____
Nonfarm Optional Method	
3 Subtract line 2 from line 1	3 _____
4 Enter the smaller 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; or the amount in Part VI, line 3, above. Also, include this amount in Part V, line 4b, above	4 _____

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

Isla Virgenes Estadounidenses, Guam, Samoa Estadounidense, la Mancomunidad de las Islas Marianas del Norte o 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

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

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

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

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

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: _____

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

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

4

5

6

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

5 Impuesto Adicional del Medicare. Adjunte el Formulario 8959

6 Otros impuestos

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

7

8 Pagos del impuesto estimado del año 2024

8

9 Impuesto del Seguro Social retenido en exceso

9

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

10

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

11a

b Cantidad pagada con solicitud de prórroga para presentar

11b

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

12

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

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

14a

b Núm. de circulación _____

c Tipo: Corriente Ahorros

d Núm. de cuenta _____

15

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

16

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

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

Sí. Complete lo siguiente.

No

Número de identificación personal (PIN) _____

Firme Aquí Bajo pena de perjurio, declaro que he examinado esta declaración, incluyendo todo anexo o comprobante que la acompaña, 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.

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.

Nombre del preparador _____ Firma del preparador _____ Fecha _____ Marque aquí si trabaja por cuenta propia PTIN

Nombre y dirección de la empresa _____ Núm. de identificación del empleador _____ Núm. de teléfono _____

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 type="checkbox"/> No. No siga. No puede reclamar el crédito.	
	<input 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:	x \$1,700.
3	Anote la cantidad de su ingreso bruto ajustado modificado	3
4	Anote la cantidad indicada a continuación que corresponda a su estado civil para efectos de la declaración.	4
	● Casado que presenta una declaración conjunta —\$400,000	
	● Todos los otros estados civiles —\$200,000	
5	¿Es la cantidad que aparece en la línea 3 mayor que la cantidad que aparece en la línea 4?	
	<input 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 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)	5
6	Multiplique la cantidad que aparece en la línea 5 por el 5% (0.05)	6
7	Multiplique el número de hijos calificados de la línea 2 por \$2,000	7
8	Número de otros dependientes, incluyendo los hijos que no sean menores de 17 años de edad:	8
 x \$500. Vea las instrucciones	9
9	Sume las líneas 7 y 8	
10	¿Es la cantidad que aparece en la línea 9 mayor que la cantidad que aparece en la línea 6?	
	<input type="checkbox"/> No. No siga. No puede reclamar el crédito.	
	<input type="checkbox"/> Sí. Reste la línea 6 de la línea 9	10
11	Anote aquí la cantidad menor entre la cantidad de la línea 2 o la línea 10	11
12a	Anote la mitad del impuesto sobre el trabajo por cuenta propia que aparece en la línea 3 de la Parte I	12a
b	Anote la mitad del Impuesto Adicional del Medicare sobre el ingreso del trabajo por cuenta propia de la línea 13 del Formulario 8959	12b
c	Sume las líneas 12a y 12b	12c
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 (adjunte copia(s) de dicho(s) formulario(s)). Si es casado que presenta una declaración conjunta, incluya las cantidades de su cónyuge con las suyas	13a
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	13b
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	13c
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	13d
e	Anote la cantidad, si alguna, del Impuesto Adicional del Medicare sobre los salarios del Medicare de la línea 7 del Formulario 8959	13e
f	Sume las líneas 13a a 13e	13f
14	Sume las líneas 12c y 13f	14
15	Anote la cantidad, si alguna, de la retención del Impuesto Adicional del Medicare de la línea 22 del Formulario 8959	15
16	Reste la línea 15 de la línea 14	16
17	Anote la cantidad, si alguna, de la línea 9 de la Parte I	17
18	¿Es la cantidad que aparece en la línea 16 mayor que la que aparece en la línea 17?	
	<input type="checkbox"/> No. No siga. No puede reclamar el crédito.	
	<input type="checkbox"/> Sí. Reste la línea 17 de la línea 16	18
19	Crédito tributario adicional por hijos. 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	19

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040 or 1040-SR, line 11	2			
	3 Multiply line 2 by 7.5% (0.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4			
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	<input type="checkbox"/>	5a		
	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		
	6 Other taxes. List type and amount:		6		
7 Add lines 5e and 6			7		
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	<input type="checkbox"/>			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Reserved for future use		8d		
	e Add lines 8a through 8c		8e		
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9			10	
	Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11	
		12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		12	
13 Carryover from prior year			13		
14 Add lines 11 through 13				14	
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:			16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box	<input type="checkbox"/>			

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040 or 1040-SR, line 11	2			
	3 Multiply line 2 by 7.5% (0.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4			
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	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			
	6 Other taxes. List type and amount:	6			
7 Add lines 5e and 6		7			
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a			
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b			
	c Points not reported to you on Form 1098. See instructions for special rules	8c			
	d Reserved for future use	8d			
	e Add lines 8a through 8c	8e			
	9 Investment interest. Attach Form 4952 if required. See instructions	9			
	10 Add lines 8e and 9		10		
	Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
		12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
13 Carryover from prior year		13			
14 Add lines 11 through 13			14		
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:				
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17			
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box				

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2024

Attachment Sequence No. **09**

Name of proprietor

Social security number (SSN)

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

B Enter code from instructions

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

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

E Business address (including suite or room no.)

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

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

Yes No

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 _____

Yes No

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

Yes No

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

Yes No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked _____

1

2 Returns and allowances _____

2

3 Subtract line 2 from line 1 _____

3

4 Cost of goods sold (from line 42) _____

4

5 **Gross profit.** Subtract line 4 from line 3 _____

5

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

6

7 **Gross income.** Add lines 5 and 6 _____

7

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

8 Advertising _____

8

9 Car and truck expenses (see instructions) _____

9

10 Commissions and fees _____

10

11 Contract labor (see instructions) _____

11

12 Depletion _____

12

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) _____

13

14 Employee benefit programs (other than on line 19) _____

14

15 Insurance (other than health) _____

15

16 Interest (see instructions):

a Mortgage (paid to banks, etc.) _____

16a

b Other _____

16b

17 Legal and professional services _____

17

18 Office expense (see instructions) _____

18

19 Pension and profit-sharing plans _____

19

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment _____

20a

b Other business property _____

20b

21 Repairs and maintenance _____

21

22 Supplies (not included in Part III) _____

22

23 Taxes and licenses _____

23

24 Travel and meals:

a Travel _____

24a

b Deductible meals (see instructions) _____

24b

25 Utilities _____

25

26 Wages (less employment credits) _____

26

27a Other expenses (from line 48) _____

27a

b Energy efficient commercial bldgs deduction (attach Form 7205) _____

27b

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

28

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

29

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

30

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

31

- 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.

32a

- 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.

32b

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

All investment is at risk.
 Some investment is not at risk.

Name

Taxpayer Identification Number

Principle business or profession

Form/Schedule

Unit

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

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

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

2024

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

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

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

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

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

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

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

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

Schedule D (Form 1040) 2024

Part III Summary

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

2024

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

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

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

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

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

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

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

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

Schedule D (Form 1040) 2024

Part III Summary

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

Name _____

Taxpayer Identification Number _____

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. _____
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. _____
 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. _____
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. _____
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D 5. (_____)
6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0- 6. (_____)
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. _____

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. Enter the amount from Form 4797, line 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. _____
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) 4. _____
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" 5. _____
6. Add lines 3 through 5 6. _____
7. Enter the **smaller** of line 6 or the gain from 4797, line 7 (4797 line 7) 7. _____
8. Enter the amount, if any, from Form 4797, line 8 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. _____
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) 10. _____
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. _____
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) 12. _____
13. Add lines 9 through 12 13. _____
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. _____
15. Enter the (loss), if any, from Sch D, line 7. If Sch D, line 7, is zero or a gain, enter -0- 15. (_____)
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D* 16. (_____)
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- 17. _____
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 18. _____

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

Name _____

Taxpayer Identification Number _____

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. _____
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. _____
 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. _____
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. _____
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code D 5. (_____)
6. If Schedule D, line 7 is a (loss), enter that (loss) here. Otherwise, enter -0- 6. (_____)
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. _____

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. _____
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. _____
5. Enter the total of any amounts reported to you on Sch K-1 from partnership/S corp as unrecap section 1250 gain 5. _____
6. Add lines 3 through 5 6. _____
7. Enter the **smaller** of line 6 or gain from Form 4797, line 7 (AMT Form 4797 line 7) 7. _____
8. Enter the amount, if any, from Form 4797, line 8 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. _____
10. Enter the gain from the sale/exchange of a partnership interest attributable to unrecaptured section 1250 gain 10. _____
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. _____
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. _____
13. Add lines 9 through 12 13. _____
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. _____
15. Enter the (loss), if any, from the Schedule D, line 7. If zero or gain enter -0- 15. (_____)
16. Enter your long-term capital loss carryovers from Sch D, line 14 and Schedule K-1 (Form 1041), box 11, code D 16. (_____)
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. _____
18. Subtract line 17 from line 13. If zero or less, enter -0-. Enter the result on Form 6251, page 2, line 14 18. _____

Name _____

Taxpayer Identification Number

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

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

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

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 _____

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.
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a* 2.
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 3.
4. Add lines 2 and 3 4.
5. Subtract line 4 from line 1. If zero or less, enter -0- 5.
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. 6.
7. Enter the smaller of line 1 or line 6 7.
8. Enter the smaller of line 5 or line 7 8.
9. Subtract line 8 from line 7. This amount is taxed at 0% 9.
10. Enter the smaller of line 1 or line 4 10.
11. Enter the amount from line 9 11.
12. Subtract line 11 from line 10 12.
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. 13.
14. Enter the smaller of line 1 or line 13 14.
15. Add lines 5 and 9 15.
16. Subtract line 15 from line 14. If zero or less, enter -0- 16.
17. Enter the smaller of line 12 or line 16 17.
18. Multiply line 17 by 15% (0.15) 18.
19. Add lines 9 and 17 19.
20. Subtract line 19 from line 10 20.
21. Multiply line 20 by 20% (0.20) 21.
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 22.
23. Add lines 18, 21, and 22 23.
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 24.
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.

*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

Taxpayer Identification Number

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) 1. _____
2. Enter your qualified dividends from Form 1040, line 3a 2. _____
3. Form 4952, line 4g amount 3. _____
4. Form 4952, line 4e amount* 4. _____
5. Subtract line 4 from line 3. If zero or less, enter -0- 5. _____
6. Subtract line 5 from line 2. If zero or less, enter -0--** 6. _____
7. Enter the smaller of line 15 or line 16 of Schedule D 7. _____
8. Enter the smaller of line 3 or line 4 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- ** 9. _____
10. Add lines 6 and 9 10. _____
11. Add lines 18 and 19 of Schedule D** 11. _____
12. Enter the smaller of line 9 or line 11 12. _____
13. Subtract line 12 from line 10 13. _____
14. Subtract line 13 from line 1. If zero or less, enter -0- 14. _____
15. Enter \$47,025 if Single or MFS; \$94,050 if MFJ or QSS; \$63,000 if HOH 15. _____
16. Enter the smaller of line 1 or line 15 16. _____
17. Enter the smaller of line 14 or line 16 17. _____
18. Subtract line 10 from line 1. If zero or less, enter -0- 18. _____
19. Enter the smaller of line 1 or \$191,950 Sgl/MFS; \$383,900 MFJ/QSS; \$191,950 HOH 19. _____
20. Enter the smaller of line 14 or line 19 20. _____
21. Enter the larger of line 18 or line 20 21. _____
22. Subtract line 17 from line 16. This amount is taxed at 0% 22. _____
- 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. _____
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. _____
25. Subtract line 24 from line 23. If zero or less, enter -0- 25. _____
26. Enter \$518,900 Sgl; \$291,850 MFS; \$583,750 MFJ/QSS; \$551,350 HOH 26. _____
27. Enter the smaller of line 1 or line 26 27. _____
28. Add lines 21 and 22 28. _____
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
30. Enter the smaller of line 25 or line 29 30. _____
31. Multiply line 30 by 15% (.15) 31. _____
32. Add lines 24 and 30 32. _____
- 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. _____
34. Multiply line 33 by 20% (.20) 34. _____
- 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. _____
36. Add lines 10 and 21 36. _____
37. Enter the amount from line 1 above 37. _____
38. Subtract line 37 from line 36. If zero or less, enter -0- 38. _____
39. Subtract line 38 from line 35. If zero or less, enter -0- 39. _____
40. Multiply line 39 by 25% (.25) 40. _____
- 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. _____
42. Subtract line 41 from line 1 42. _____
43. Multiply line 42 by 28% (.28) 43. _____
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 44. _____
45. Add lines 31, 34, 40, 43, and 44 45. _____
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 46. _____
- 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. _____

Name

Taxpayer Identification Number

NOTE: All forms referenced below refer to the AMT versions

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.** _____
2. Enter your qualified dividends from Form 1040, 1040-SR, or 1040-NR, line 3a **2.** _____
3. Form 4952, line 4g amount **3.** _____
4. Form 4952, line 4e amount **4.** _____
5. Subtract line 4 from line 3. If zero or less, enter -0- **5.** _____
6. Subtract line 5 from line 2. If zero or less, enter -0- **6.** _____
7. Enter the **smaller** of line 15 or line 16 of Schedule D **7.** _____
8. Enter the **smaller** of line 3 or line 4 **8.** _____
9. Subtract line 8 from line 7. If zero or less, enter -0- **9.** _____
10. Add lines 6 and 9 **10.** _____
11. Add the AMT 28% Rate Capital Gain and the AMT Unrecaptured Section 1250 Gain **11.** _____
12. Enter the **smaller** of line 9 or line 11 **12.** _____
13. Subtract line 12 from line 10. Enter the result here and on Form 6251, line 13 **13.** _____

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2024

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

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

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

A	
B	
C	

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

Type of Property:

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

Income:	Properties:		
	A	B	C
3 Rents received	3		
4 Royalties received	4		
 Expenses:			
5 Advertising	5		
6 Auto and travel (see instructions)	6		
7 Cleaning and maintenance	7		
8 Commissions	8		
9 Insurance	9		
10 Legal and other professional fees	10		
11 Management fees	11		
12 Mortgage interest paid to banks, etc. (see instructions)	12		
13 Other interest	13		
14 Repairs	14		
15 Supplies	15		
16 Taxes	16		
17 Utilities	17		
18 Depreciation expense or depletion	18		
19 Other (list)	19		
20 Total expenses. Add lines 5 through 19	20		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e		

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

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

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 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						
B						
C						
D						

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

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					

29a Totals

b Totals

30 Add columns (h) and (k) of line 29a

30

31 Add columns (g), (i), and (j) of line 29b

31

32 Total partnership and S corporation income or (loss). Combine lines 30 and 31

32

Part III Income or Loss From Estates and Trusts

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

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

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				

34a Totals

b Totals

35 Add columns (d) and (f) of line 34a

35

36 Add columns (c) and (e) of line 34b

36

37 Total estate and trust income or (loss). Combine lines 35 and 36

37

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

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

Part V Summary

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

Form 1040

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

2024

Form 1040

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

2024

Schedule E

K-1 Reconciliation Worksheet - Qualified Business Income

2024

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

Form 8995 or 8995-A

Qualified business net (loss) carryforward from prior years

Form 8995, line 3 or Form 8995-A (Schedule C), line 2

Suspended Loss Carryforwards	Pre -TCJA Passive	Post- TCJA Passive	Pre -TCJA Basis	Post - TCJA Basis	Pre -TCJA At-Risk	Post- TCJA At-Risk	Other carryovers
Ordinary business loss							
Net rental real estate loss							
Other net rental loss							
Section 179 expense							
Depletion							
Section 59(e)(2) expenditure							
Preproductive period exp							
Reforestation expense ded							
Other deductions							
Other losses - Schedule E							
Dependent care expense							
4797 - Ordinary loss							
Other losses - 1040 Sch 1							
Section 1231 loss							

Name

Taxpayer identification number

Entity Name

EIN

Entity Type

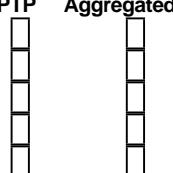
Activity Description

PTP

Aggregated

SSTB

Column A
 Column B
 Column C
 Column D
 Column E

**QBI or Qualified PTP items:**

- Ordinary business income (loss)
- Net rental real estate income (loss)
- Other net rental income (loss)
- Royalty income (loss)
- Other income (loss) to Schedule E
- Other income (loss) to 1040 Statement 1
- Section 179 expense
- Reserved
- Other deductions
- Section 1231 gain (loss)
- 4797 ordinary income (loss)
- Depletion
- Basis - limitation adjustments
- At-risk - limitation adjustment
- Passive limitation adjustments
- Unreimbursed partnership expenses
- Debt financed acquisition
- Deductible part of SE tax
- Self-employed health insurance expense
- Self-employed qualified plans deduction
- Ordinary gains on distributions

Qualified business income

- Passive - post-TCJA carryover allowed
- Basis - post-TCJA carryover allowed
- At-risk - post-TCJA carryover allowed

W-2 wages**Qualified property****Other Information:**

- QBI allocable to cooperative pmts received
- W-2 wages allocable to qualified payments
- Section 199A(g) deduction

Form **1040**

K-1 Reconciliation Worksheet - AMT Version, Page 2

2024

Rental Deductions for a Dwelling Unit Used as a Home

Name _____

Taxpayer Identification Number _____

Activity		Form	Unit
Part I. Rental Use Percentage			
Personal use days	Tax Court method - Mortgage and real estate taxes		
Rental use days	Total days of rental use		
Total days of property use	Total days owned during year		
Percentage of expenses allowed for rental	Percentage applied to mortgage interest and real estate taxes		
Part II. Allowable Rental Expenses			
	Total Expense Before Limitation	Personal Usage	Expense for Schedule E
Percentage applied to mortgage interest and real estate taxes			
1. Rents received			1
2a. Deductible home mortgage interest:			
Home mortgage interest		2a	
Reserved		2a	
Refinancing points paid		2a	
2b. Real estate taxes		2b	
2c. Rental portion of casualty and theft losses		2c	
2d. Direct rental expenses:			
Advertising		2d	
Management fees		2d	
Commissions		2d	
Other direct rental expense		2d	
Fully deductible rental expenses			2e
3. Rental income (loss) after fully deductible expenses			3
Percentage applied to operating and depreciation expense			
4a. Expenses directly related to operating / maintaining dwelling unit			
Auto and travel		4a	
Cleaning and maintenance		4a	
Insurance		4a	
Legal and other professional fees		4a	
Other interest		4a	
Repairs		4a	
Supplies		4a	
Taxes other than real estate		4a	
Utilities		4a	
Other expenses		4a	
4b. Excess mortgage interest		4b	
4c. Excess real estate taxes		4c	
4d. Carryover of operating expenses from prior year		4d	
4e. Total operating expenses		4e	
4f. Allowable expenses. (Lower of 3 or 4e. If zero or less, enter -0-)			4f
5. Subtract line 4f from line 3. If zero or less, enter -0-			5
6a. Rental portion of excess casualty and theft losses		6a	
6b. Depreciation of the dwelling unit		6b	
6c. Carryover of excess casualty losses and depreciation - prior yr		6c	
6d. Add lines 6a - 6c		6d	
6e. Allowable excess casualty and depreciation Lower of line 5 or 6d			6e
Rental income (loss) after limitation. (Line 3 less 4e and 6e)			
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
7b. Excess casualty losses and depreciation to be carried over to next year (Subtract line 6e from line 6d)			7b
Vacation home adjustment to Schedule E, page 1 (Combine 7a and 7b)			

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

Name

Taxpayer Identification Number

Activity**Form****Unit****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 %
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

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Name _____

Taxpayer Identification Number _____

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

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

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

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 for the latest information.

2024

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

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 _____

First name _____
Last name _____

First name _____
Last name _____

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.

First name _____
Last name _____

First name _____
Last name _____

First name _____
Last name _____

3 Child's year of birth

Year _____

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 _____

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 _____

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.)

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."

_____ months
Do not enter more than 12 months.

_____ months
Do not enter more than 12 months.

_____ months
Do not enter more than 12 months.

Name

Taxpayer Identification Number

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

1. Enter any amount from Form 1040 or 1040-SR, line 2b 1. _____
2. Enter any amount from Form 1040 or 1040-SR, line 2a plus any amount on Form 8814, line 1b 2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b 3. _____
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. _____

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. _____
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. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter zero.) 7. _____

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. _____
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. _____
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. _____

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. _____
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. _____
13. Combine the amounts on lines 11 and 12, above. (If the result is less than zero, enter -0-.) 13. _____
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. _____

Worksheet 2. Earned Income

1. Enter the amount from Form 1040 or 1040-SR, line 1z 1. _____
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. _____
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. _____
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. _____
5. Add the amounts on lines 2, 3, and 4 of this worksheet 5. _____
6. If you received nontaxable combat pay that you elect to include in earned income, enter the amount 6. _____
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. _____

Name _____

Taxpayer Identification Number _____

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

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. _____
 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. _____
 c. Combine lines 2a and 2b 2c. _____

3. Statutory Employees Filing Schedule C

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

4. All filers Using EIC Worksheet B

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

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. _____

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. _____

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. _____

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

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

OMB No. 1545-0074

2024

Attachment Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal crop or activity	B Enter code from Part IV	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN) (see instr.)
------------------------------	---------------------------	--	---

E Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on passive losses	<input 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 type="checkbox"/>	Yes	<input type="checkbox"/>	No
G If "Yes," did you or will you file required Form(s) 1099?	<input 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		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2024	6a	6b Taxable amount	
c If election to defer to 2025 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2023	
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a	32a	
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions			d	32d	
34 Net farm profit or (loss). Subtract line 33 from line 9			e	32e	
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.			f	32f	

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2024

Part III Farm Income – Accrual Method (see instructions)

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

* 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 |

Schedule F

Qualified Business Income Calculation Worksheet**2024**

Name _____

Taxpayer Identification Number _____

Farm description _____

Form/Schedule _____

Unit _____

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

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

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

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 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

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	
2 Social security tax. Multiply line 1 by 12.4% (0.124)	2	
3 Total cash wages subject to Medicare tax	3	
4 Medicare tax. Multiply line 3 by 2.9% (0.029)	4	
5 Total cash wages subject to Additional Medicare Tax withholding	5	
6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6	
7 Federal income tax withheld, if any	7	
8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7	8	
9 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. 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" Yes No
10
11
12
- 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?

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

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

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					

18 Totals	18		
19 Add columns (g) and (h) of line 18	19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20		
21 Multiply line 20 by 6.0% (0.06)	21		
22 Multiply line 20 by 5.4% (0.054)	22		
23 Enter the smaller 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)		<input type="checkbox"/>	23
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24		

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	25	
26 Add line 16 (or line 24) and line 25	26	

27 Are you required to file Form 1040?

- Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Don't complete Part IV below.
 No. 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.
---	--------------------------

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

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	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN
Preparer	Firm's name Firm's EIN	
Use Only	Firm's address Phone no.	

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 para obtener las instrucciones y la información más reciente.

2024

Nombre del empleador

Número de Seguro Social

Número de identificación del empleador (EIN)

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	
2 Impuesto del Seguro Social. Multiplique la línea 1 por 12.4% (0.124)	2	
3 Total de salarios en efectivo sujetos al impuesto del Medicare	3	
4 Impuesto del Medicare. Multiplique la línea 3 por 2.9% (0.029)	4	
5 Total de salarios en efectivo sujetos a la retención del Impuesto Adicional del Medicare	5	
6 Retención del Impuesto Adicional del Medicare. Multiplique la línea 5 por 0.9% (0.009)	6	
7 Impuesto federal sobre el ingreso retenido, si alguno	7	
8 Total de impuestos del Seguro Social, del Medicare y federal sobre el ingreso. Sume las líneas 2, 4, 6 y 7	8	

- 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" Sí No
10
11
12
- 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
11
- 12** ¿Estaban todos los salarios que están sujetos al impuesto federal para el desempleo (FUTA) sujetos también al impuesto estatal para el desempleo?
12

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

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

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						

- 18** Totales

- 19** Sume las columnas (g) y (h) de la línea 18

- 20** Total de salarios en efectivo sujetos al impuesto federal para el desempleo (FUTA) (vea las instrucciones para la línea 15)

- 21** Multiplique la línea 20 por 6.0% (0.06)

- 22** Multiplique la línea 20 por 5.4% (0.054)

- 23** 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**

- 24** **Impuesto FUTA.** Reste la línea 23 de la línea 21. Anote el resultado aquí y pase a la línea 25

Parte III Total de Impuestos sobre el Empleo de Empleados Domésticos

- 25** Anote la cantidad de la línea 8. Anote "-0-" si marcó el recuadro "Sí" en la línea C de la página 1

- 26** Sume la línea 16 (o la línea 24) y la línea 25

- 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
---	-------------------------------

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

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	Firma del preparador
Nombre de la empresa		EIN de la empresa
Dirección de la empresa		Número de teléfono
		PTIN <input type="checkbox"/>

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

2024Attachment
Sequence No. **20**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleJ for instructions and the latest information.

Name(s) shown on return

Social security number (SSN)

1 Enter the taxable income from your **2024** Form 1040, 1040-SR, or 1040-NR, line 15

1

2a Enter your **elected farm income**. See instructions. **Do not** enter more than the amount on line 1

2a

Capital gain included on line 2a:

b Excess, if any, of net long-term capital gain over net short-term capital loss

2b

c Unrecaptured section 1250 gain

2c

3 Subtract line 2a from line 1

3

4 Figure the tax on the amount on line 3 using the **2024** tax rates. See instructions

4

5 If you used Schedule J to figure your tax for:

- 2023, enter the amount from your 2023 Schedule J, line 11.
- 2022 but not 2023, enter the amount from your 2022 Schedule J, line 15.
- 2021 but not 2022 or 2023, enter the amount from your 2021 Schedule J, line 3.

Otherwise, enter the taxable income from your **2021** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.

{ }

5

6

7

6 Divide the amount on **line 2a** by 3.0

7 Combine lines 5 and 6. If zero or less, enter -0-

8 Figure the tax on the amount on line 7 using the **2021** tax rates. See instructions

8

9 If you used Schedule J to figure your tax for:

- 2023, enter the amount from your 2023 Schedule J, line 15.
- 2022 but not 2023, enter the amount from your 2022 Schedule J, line 3.

Otherwise, enter the taxable income from your **2022** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions.

{ }

9

10

11

10 Enter the amount from line 6

11 Combine lines 9 and 10. If less than zero, enter as a negative amount

12 Figure the tax on the amount on line 11 using the **2022** tax rates. See instructions

12

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 **2023** Form 1040, 1040-SR, or 1040-NR, line 15. If zero or less, see instructions

13

14

15

14 Enter the amount from line 6

15 Combine lines 13 and 14. If less than zero, enter as a negative amount

16 Figure the tax on the amount on line 15 using the **2023** tax rates. See instructions

16

17 Add lines 4, 8, 12, and 16

17

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

Schedule J (Form 1040) 2024

18 Amount from line 17	18	
19 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 2021 Form 1040, 1040-SR, or 1040-NR, line 16.	19	
20 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 2022 Form 1040, 1040-SR, or 1040-NR, line 16.	20	
21 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 2023 Form 1040, 1040-SR, or 1040-NR, line 16*	21	
* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code. See instructions.		
22 Add lines 19 through 21	22	
23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16	23	

Caution: Your tax may be less if you figure it using the 2024 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

Form **1040****Schedule J Farm Income Averaging Worksheet 1****2024**

Name _____

Taxpayer Identification Number _____

Taxable Income from Farming and Fishing

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

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

Maximum Capital Gains Rates Information

2024

2023

2022

2021

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

Taxable Income Worksheet

2023

2022

2021

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

Form **1040****Schedule J Farm Income Averaging Worksheet 2****2024**

Name _____

Taxpayer Identification Number _____

2021

2022

2023

2024

1. Enter your taxable income from Schedule J _____
2. Enter your qualified dividends from Form 1040, line 3a _____
3. Form 4952, line 4g amount _____
4. Form 4952, line 4e amount _____
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 the **smaller** of line 15 or line 16 of Schedule D _____
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. Add lines 18 and 19 of Schedule D ** _____
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. 15% bracket per filing status _____
16. Enter the **smaller** of line 1 or line 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 smaller of line 1 or top of the 24% bracket per filing status _____
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 is taxed at 0% _____

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 **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 top tax bracket amount per filing status _____
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% (.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. Else, go to line 33

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

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 **smaller** of line 9 above or Schedule D, line 19 _____
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 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 _____
42. Subtract line 41 from line 1 _____
43. Multiply line 42 by 28% (.28) _____
44. Figure the tax on the amount on **line 21**. _____
45. Add lines 31, 34, 40, 43 and 44 _____
46. Figure the tax on the amount on **line 1**. _____
47. Tax on all taxable income. Enter the **smaller** of line 45 or line 46. _____

Form **1040****Schedule J Farm Income Averaging Worksheet 2 - Foreign****2024**

Name

Taxpayer Identification Number

Foreign Earned Income Tax Worksheet - Sch J

2021

2022

2023

2024

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

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
2. Enter the amount from Form 1040, line 3a
3. Form 4952, line 4g
4. Form 4952, line 4e
5. Subtract line 4 from line 3 but not less than -0-
6. Subtract line 5 from line 2 but not less than -0-
7. Enter the **smaller** of Sch D line 15 or line 16
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 amount from Schedule J
12. **Capital Gain Excess.** Subtract line 11 from line 10.

Is the result **greater** than zero? Yes. No. Yes. No. Yes. No. Yes. No.

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)
14. Enter the Capital Gain Excess calculated on Line 12 above
15. Subtract line 14 from line 13 but not less than -0-

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)
17. Subtract line 13 from line 12, but not less than -0-
18. Subtract 17 from line 16, but not less than -0-

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

Name

Taxpayer Identification Number

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

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. _____
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. _____
25. Subtract line 24 from line 23. If zero or less, enter -0- 25. _____
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. _____
27. Enter the smaller of line 1 or line 26 27. _____
28. Add lines 21 and 22 28. _____
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
30. Enter the smaller of line 24 or line 29 30. _____
31. Multiply line 30 by 15% (.15) 31. _____
32. Add lines 24 and 30 32. _____

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

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. _____
42. Subtract line 41 from line 1 42. _____
43. Multiply line 42 by 28% (.28) 43. _____
44. Figure the tax on the amount on line 21. Use the Tax Table or Tax Computation Worksheet, whichever applies 44. _____
45. Add lines 31, 34, 40, 43, and 44 45. _____
46. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies 46. _____
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. _____

Name

Taxpayer Identification Number

2021 Foreign Earned Income Tax Worksheet - Sch J line 8

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

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

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. _____
14. Enter the Capital Gain Excess calculated on Line 12 above 14. _____
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15. _____

Line 6 Modification:

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

Line 11 Modification:

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

Name

Taxpayer Identification Number

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

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. _____
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. _____
25. Subtract line 24 from line 23. If zero or less, enter -0- u 25. _____
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. _____
27. Enter the **smaller** of line 1 or line 25 27. _____
28. Add lines 21 and 22 28. _____
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
30. Enter the **smaller** of line 25 or line 29 30. _____
31. Multiply line 30 by 15% (.15) 31. _____
32. Add lines 24 and 30 32. _____

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. _____
34. Multiply line 33 by 20% (.20) 34. _____

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. _____
36. Add lines 10 and 21 36. _____
37. Enter the amount from line 1 above 37. _____
38. Subtract line 37 from line 36. If zero or less, enter -0- 38. _____
39. Subtract line 38 from line 35. If zero or less, enter -0- u 39. _____
40. Multiply line 39 by 25% (.25) 40. _____

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. _____
42. Subtract line 41 from line 1 42. _____
43. Multiply line 42 by 28% (.28) 43. _____
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies 44. _____
45. Add lines 31, 34, 40, 43 and 44 45. _____
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies 46. _____
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. _____

Name

Taxpayer Identification Number

2022 Foreign Earned Income Tax Worksheet - Sch J line 12

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

*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. _____
2. Enter the amount from Form 1040, line 3a 2. _____
3. Form 4952, line 4g 3. _____
4. Form 4952, line 4e 4. _____
5. Subtract line 4 from line 3 but not less than -0- 5. _____
6. Subtract line 5 from line 2 but not less than -0- 6. _____
7. Enter the **smaller** of Sch D line 15 or line 16 7. _____
8. Enter the **smaller** of line 3 or line 4 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. _____
10. Add lines 6 and 9 10. _____
11. Enter the amount from your 2024 Schedule J, line 11 11. _____
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. _____
14. Enter the Capital Gain Excess calculated on Line 12 above 14. _____
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15. _____

Line 6 Modification:

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

Line 11 Modification:

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

Name

Taxpayer Identification Number

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

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. _____
24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. _____
25. Subtract line 24 from line 23. If zero or less, enter -0- 25. _____
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. _____
27. Enter the **smaller** of line 1 or line 26 27. _____
28. Add lines 21 and 22 28. _____
29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
30. Enter the **smaller** of line 25 or line 29 30. _____
31. Multiply line 30 by 15% (.15) 31. _____
32. Add lines 24 and 30 32. _____

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. _____
34. Multiply line 33 by 20% (.20) 34. _____

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. _____
36. Add lines 10 and 21 36. _____
37. Enter the amount from line 1 above 37. _____
38. Subtract line 37 from line 36. If zero or less, enter -0- 38. _____
39. Subtract line 38 from line 35. If zero or less, enter -0- ▶ 39. _____
40. Multiply line 39 by 25% (.25) 40. _____

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. _____
42. Subtract line 41 from line 1 42. _____
43. Multiply line 42 by 28% (.28) 43. _____
44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies 44. _____
45. Add lines 31, 34, 40, 43 and 44 45. _____
46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies 46. _____
47. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 45 or line 46. 47. _____

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)

Name

Taxpayer Identification Number

2023 Foreign Earned Income Tax Worksheet - Sch J line 16

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

*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. _____
2. Enter the amount from Form 1040, line 3a 2. _____
3. Form 4952, line 4g 3. _____
4. Form 4952, line 4e 4. _____
5. Subtract line 4 from line 3 but not less than -0- 5. _____
6. Subtract line 5 from line 2 but not less than -0- 6. _____
7. Enter the **smaller** of Sch D line 15 or line 16 7. _____
8. Enter the **smaller** of line 3 or line 4 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. _____
10. Add lines 6 and 9 10. _____
11. Enter the amount from your 2024 Schedule J, line 15 11. _____
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. _____
14. Enter the Capital Gain Excess calculated on Line 12 above 14. _____
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15. _____

Line 6 Modification:

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

Line 11 Modification:

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

Name

Taxpayer Identification Number

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. _____
 2. Enter your qualified dividends from Form 1040, line 9b 2. _____
 3. Form 4952, line 4g amount 3. _____
 4. Form 4952, line 4e amount 4. _____
 5. Subtract line 4 from line 3. If zero or less, enter -0- 5. _____
 6. Subtract line 5 from line 2. If zero or less, enter -0- ** 6. _____
 7. Enter the **smaller** of line 15 or line 16 of Schedule D 7. _____
 8. Enter the **smaller** of line 3 or line 4 8. _____
 9. Subtract line 8 from line 7. If zero or less, enter -0- ** 9. _____
 10. Add lines 6 and 9 10. _____
 11. Add lines 18 and 19 of Schedule D ** 11. _____
 12. Enter the **smaller** of line 9 or line 11 12. _____
 13. Subtract line 12 from line 10 13. _____
 14. Subtract line 13 from line 1. If zero or less, enter -0- 14. _____
 15. Enter: \$47,025 if single or mfs; \$ 94,050 if MFJ or QW; or \$ 63,000 if HOH. 15. _____
 16. Enter the **smaller** of line 1 or line 15 16. _____
 17. Enter the **smaller** of line 14 or line 16 17. _____
 18. Subtract line 10 from line 1. If zero or less, enter -0- 18. _____
 19. Enter the smaller of line 1 or top of 24% bracket per filing status 19. _____
 20. Enter the smaller of line 14 or line 19 20. _____
 21. Enter the **larger** of line 18 or line 20 21. _____
 22. Subtract line 17 from line 16. The amount is taxed at 0%. 22. _____
- 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. _____
 24. Enter the amount from line 22 (if line 22 is blank, enter -0-) 24. _____
 25. Subtract line 24 from line 23. If zero or less, enter -0- 25. _____
 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. _____
 27. Enter the **smaller** of line 1 or line 26 27. _____
 28. Add lines 21 and 22 28. _____
 29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
 30. Enter the **smaller** of line 25 or line 29 30. _____
 31. Multiply line 30 by 15% (.15) 31. _____
 32. Add lines 24 and 30 32. _____
- 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. _____
 34. Multiply line 33 by 20% (.20) 34. _____
- 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. _____
 36. Add lines 10 and 21 36. _____
 37. Enter the amount from line 1 above 37. _____
 38. Subtract line 37 from line 36. If zero or less, enter -0- 38. _____
 39. Subtract line 38 from line 35. If zero or less, enter -0- ► 39. _____
 40. Multiply line 39 by 25% (.25) 40. _____
- 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. _____
 42. Subtract line 41 from line 1 42. _____
 43. Multiply line 42 by 28% (.28) 43. _____
 44. Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Computation Worksheet, whichever applies 44. _____
 45. Add lines 31, 34, 40, 43, and 44 45. _____
 46. Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies 46. _____
 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. _____

Name

Taxpayer Identification Number

2024 Foreign Earned Income Tax Worksheet - Sch J line 4

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

*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. _____
2. Enter the amount from Form 1040, line 3a 2. _____
3. Form 4952, line 4g 3. _____
4. Form 4952, line 4e 4. _____
5. Subtract line 4 from line 3 but not less than -0- 5. _____
6. Subtract line 5 from line 2 but not less than -0- 6. _____
7. Enter the **smaller** of Sch D line 15 or line 16 7. _____
8. Enter the **smaller** of line 3 or line 4 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0- 9. _____
10. Add lines 6 and 9 10. _____
11. Enter the amount from your 2024 Schedule J, line 3 11. _____
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. _____
14. Enter the Capital Gain Excess calculated on Line 12 above 14. _____
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15. _____

Line 6 Modification:

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

Line 11 Modification:

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

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 for the latest information.

Attachment
Sequence No. **77A**

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

Social security number of person making request

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

Check only one.

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

2024Attachment
Sequence No. **16**Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleR for instructions and the latest information.

Name(s) shown on return

Your social security number

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

10 If you checked (in Part I):	Enter:		10
Box 1, 2, 4, or 7	\$5,000	}	
Box 3, 5, or 6	\$7,500		11
Box 8 or 9	\$3,750	12	
Did you check box 2, 4, 5, 6, or 9 in Part I?			
Yes. You must complete line 11.			13a
No. Enter the amount from line 10 on line 12 and go to line 13.			
11 If you checked (in Part I):			13b
<ul style="list-style-type: none"> ● 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. 			
TIP For more details on what to include on line 11, see Figure Your Credit in the instructions.			13c
12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10			
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2024.			14
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 must 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			15
14 Enter the amount from Form 1040 or 1040-SR, line 11			
15 If you checked (in Part I): Enter:			16
Box 1 or 2		\$7,500	
Box 3, 4, 5, 6, or 7		\$10,000	17
Box 8 or 9		\$5,000	
16 Subtract line 15 from line 14. If zero or less, enter -0-			18
17 Enter one-half of line 16			
18 Add lines 13c and 17			19
19 Subtract line 18 from line 12. If zero or less, stop ; you can't take the credit. Otherwise, go to line 20			
20 Multiply line 19 by 15% (0.15)			20
21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			
22 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d			21
			22

SCHEDULE SE

(Form 1040)

Department of the Treasury
Internal Revenue Service**Self-Employment Tax**

OMB No. 1545-0074

2024Attachment
Sequence No. **17**

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

Go to 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)

Social security number of person
with **self-employment** income**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	
1b	()

- 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

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	
3	

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

4a	
4b	

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

4c	
5a	

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

5b	
6	

- 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

7	
8a	

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

8b	
8c	

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

8d	
9	

- 6 Add lines 4c and 5b

10	
11	

- 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

12	
13	

- 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	
8b	
8c	

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

8d	
9	

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

10	
11	

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

11	
12	

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

12	
13	

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

- 11 Multiply line 6 by 2.9% (0.029)

- 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**

- 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

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

Schedule SE (Form 1040) 2024

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$10,380, **or (b)** your net farm profits² were less than \$7,493.

14 Maximum income for optional methods

14

15 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) **or** \$6,920. Also, include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$7,493 and also less than 72.189% of your gross nonfarm income,⁴ **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

16

17 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above

17

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² 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.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Name _____

Taxpayer Identification Number

Farm profit or (loss)

Schedule F

Farm Partnerships - Schedule K-1, box 14, code A

Auto expense from farm partnerships

Amortization from farm partnerships

Depreciation & Section 179 from farm partnerships

Depletion from farm partnerships

Intangible drilling costs from farm partnerships

Other expenses from farm partnerships

Home office expenses from farm partnerships

Unreimbursed partnership expenses from farm partnerships

Debt financed acquisition interest from farm partnerships

Farm adjustment to SE Income

Taxpayer

Spouse

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

Nonfarm profit or (loss)

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

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

Income items subject to and/or exempt from self-employment tax

Fees received for services performed as a notary public

Earnings while debtor in a chapter 11 bankruptcy case

Taxable community property income/-loss

Exempt community property income/-loss

_____)	(_____)
_____	_____
_____)	(_____)
_____	_____

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

Church employee income - Schedule SE. Page 1 line 5a

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

Go to 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.

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

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

Fiduciary's name

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

City or town, state, and ZIP code

Telephone number (optional)

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: _____

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

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

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): _____

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): _____

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: _____

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:

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.
-

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)
-

Part III Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)	Date proceeding initiated			
Address of court	Docket number of proceeding			
City or town, state, and ZIP code	Date	Time	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

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.

Fiduciary's signature

Title, if applicable

Date

2025 Estimated Tax

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.

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

Simple.
Fast.
Secure.

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

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

Form 1040-ES (2025)

DAA

CUT HERE

2025 Estimated Tax

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.

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

Simple.
Fast.
Secure.

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

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

Form 1040-ES (2025)

DAA

CUT HERE

2025 Estimated Tax

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.

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

Simple.
Fast.
Secure.

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

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

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.

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

Name _____

Taxpayer Identification Number _____

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							
2							
3							
4							
Total	►						

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

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution	OMB No. 1545-1959	Contributions of Motor Vehicles, Boats, and Airplanes
		2a Odometer mileage	Form 1098-C (Rev. November 2019)	
			For calendar year 20	
DONEE'S TIN	DONOR'S TIN	2b Year 2c Make 2d Model		
DONOR'S name		3 Vehicle or other identification number		
Street address (including apt. no.)		4b Date of sale		
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$		
5a <input 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 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				
6a Did you provide goods or services in exchange for the vehicle?			u Yes <input type="checkbox"/>	No <input type="checkbox"/>
6b Value of goods and services provided in exchange for the vehicle \$				
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				
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked				

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

2024Attachment Sequence No. **19**Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name _____

Identifying number as shown on page 1 of your tax return

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 income

c Passive category income
 d General category income

e Section 901(j) income
 f Certain income re-sourced by treaty

g Lump-sum distributions

h Resident of (name of country) _____

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	B	C	
i Enter the name of the foreign country or U.S. territory				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
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				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deds. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

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:			(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))
	(i) Paid (k) Accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

8

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	
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)	10	
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)		
11 Add lines 9 and 10	11	
12 Reduction in foreign taxes (see instructions)	12 ()	
13 Taxes reclassified under high tax kickout (see instructions)	13	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	
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	
16 Adjustments to line 15 (see instructions)	16	
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	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	
Caution: 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	
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20	
Caution: 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	
22 Increase in limitation (section 960 (c)) (see instructions)	22	
23 Add lines 21 and 22	23	
24 Enter the smaller 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	

Part IV Summary of Credits From Separate Parts III (see instructions)

25 Credit for taxes on section 951A category income	25	
26 Credit for taxes on foreign branch category income	26	
27 Credit for taxes on passive category income	27	
28 Credit for taxes on general category income	28	
29 Credit for taxes on section 901(j) income	29	
30 Credit for taxes on certain income re-sourced by treaty	30	
31 Credit for taxes on lump-sum distributions	31	
32 Add lines 25 through 31	32	
33 Enter the smaller of line 20 or line 32	33	
34 Reduction of credit for international boycott operations. See instructions for line 12	34	
35 Subtract line 34 from line 33. This is your foreign tax credit . 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	

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2024

Attachment Sequence No. 19

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form1116 for instructions and the latest information.

Name _____

Identifying number as shown on page 1 of your tax return

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 income

c Passive category income
 d General category income

e Section 901(j) income
 f Certain income re-sourced by treaty

g Lump-sum distributions
 h Resident of (name of country)

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	B	C	
i Enter the name of the foreign country or U.S. territory				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
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				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deds. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

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:			(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))
	(i) Paid (k) Accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest		
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

8

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	
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)	10	
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)		
11 Add lines 9 and 10	11	
12 Reduction in foreign taxes (see instructions)	12 ()	
13 Taxes reclassified under high tax kickout (see instructions)	13	
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	
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	
16 Adjustments to line 15 (see instructions)	16	
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	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	
Caution: 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	
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20	
Caution: 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	
22 Increase in limitation (section 960 (c)) (see instructions)	22	
23 Add lines 21 and 22	23	
24 Enter the smaller 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	

Part IV Summary of Credits From Separate Parts III (see instructions)

25 Credit for taxes on section 951A category income	25	
26 Credit for taxes on foreign branch category income	26	
27 Credit for taxes on passive category income	27	
28 Credit for taxes on general category income	28	
29 Credit for taxes on section 901(j) income	29	
30 Credit for taxes on certain income re-sourced by treaty	30	
31 Credit for taxes on lump-sum distributions	31	
32 Add lines 25 through 31	32	
33 Enter the smaller of line 20 or line 32	33	
34 Reduction of credit for international boycott operations. See instructions for line 12	34	
35 Subtract line 34 from line 33. This is your foreign tax credit . 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	

Name

Taxpayer Identification Number

Category of income					Total
1a Gross income:					
Foreign qualified dividends					
Foreign capital gains					
Other foreign income					
Total gross income					
2 Expenses definitely related					
Expenses not definitely related:					
3a Certain itemized deductions					
3b Other deductions					
3c Add lines 3a and 3b					
3d Gross foreign source income					
3e Gross income from all sources					
3f Divide line 3d by line 3e					
3g Multiply line 3c by line 3f					
4a Home mortgage interest					
4b Other interest expense					
5 Losses from foreign sources					
6 Total deductions and losses (Add lines 2, 3g, 4a, 4b, and 5)					
8 Foreign taxes paid or accrued					

Name _____

Taxpayer Identification Number _____

Category of income						Total
1a Gross income:						
Foreign qualified dividends						
Foreign capital gains						
Other foreign income						
Total gross income						
2 Expenses definitely related						
Expenses not definitely related:						
3a Certain itemized deductions						
3b Other deductions						
3c Add lines 3a and 3b						
3d Gross foreign source income						
3e Gross income from all sources						
3f Divide line 3d by line 3e						
3g Multiply line 3c by line 3f						
4a Home mortgage interest						
4b Other interest expense						
5 Losses from foreign sources						
6 Total deductions and losses (Add lines 2, 3g, 4a, 4b, and 5)						
8 Foreign taxes paid or accrued						

Form 1116

Department of the Treasury
Internal Revenue Service

(99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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.

OMB No. 1545-0121

2013

Attachment Sequence No.

19

Name

Identifying number as shown on page 1 of your tax return

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.

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> a Section 951A income | <input type="checkbox"/> c Passive category income | <input type="checkbox"/> e <input type="checkbox"/> Section 901(j) income | <input type="checkbox"/> g <input type="checkbox"/> Lump-sum distributions |
| <input type="checkbox"/> b Foreign branch income | <input type="checkbox"/> d General category income | <input type="checkbox"/> f <input type="checkbox"/> Certain income re-sourced by treaty | |

f Resident of (name of country) u

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)

g Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):				1a
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)				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deds. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

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 type="checkbox"/> Paid	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest		
A	(i) <input type="checkbox"/> Accrued									
B										
C										

8 Add lines A through C, column(s). Enter the total here and on line 9, page 2

u 8

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2013)

SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year , or other tax year beginning , and ending

See separate instructions.

Attach to Form 1116.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

Name

Identifying number as shown
on page 1 of your tax return

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

i If box f is checked, enter the country code for the treaty country. See instructions

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))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
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-						

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))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B <i>(see instructions)</i>)							
2 Adjustments to line 1 (enter description—see <i>instructions</i>):							
a Carryback adjustment <i>(see instructions)</i>							
b Adjustments for section 905(c) redeterminations <i>(see instructions)</i>							
c							
d							
e							
f							
g							
3 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.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
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.							

SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year , or other tax year beginning , and ending

See separate instructions.

Attach to Form 1116.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

Name

Identifying number as shown
on page 1 of your tax return

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

i If box f is checked, enter the country code for the treaty country. See instructions

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))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instructions)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
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-						

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))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B <i>(see instructions)</i>)							
2 Adjustments to line 1 (enter description—see <i>instructions</i>):							
a Carryback adjustment <i>(see instructions)</i>							
b Adjustments for section 905(c) redeterminations <i>(see instructions)</i>							
c							
d							
e							
f							
g							
3 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.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
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.							

Name

Taxpayer Identification Number

Regular**Category #1****Category #2**Specify **u** _____

1. Separate category capital gain or (loss) 1. _____
2. Foreign source capital gain net income 2. _____
3. Capital gain net income 3. _____
4. Total U.S. capital loss adjustment 4. _____
5. Adjusted separate category capital gain 5. _____
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. _____
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.) 7. _____
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. _____

Alternative Minimum Tax**Category #1****Category #2**Specify **u** _____

1. Separate category capital gain or (loss) 1. _____
2. Foreign source capital gain net income 2. _____
3. Capital gain net income 3. _____
4. Total U.S. capital loss adjustment 4. _____
5. Adjusted separate category capital gain 5. _____
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. _____
7. U.S. capital loss adjustment. (For each separate category, multiply line 4 by line 6.) 7. _____
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. _____

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

Regular Tax	Category #1		Category #2		
	Specify u		Specify u		
	(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)					
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)					
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses					

Alternative Minimum Tax	Category #1		Category #2		
	Specify u		Specify u		
	(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)					
2. U.S. capital loss adjustment amount					
3. Subtotal (subtract line 2 from line 1 gain amounts)					
4. Net U.S. long-term capital loss					
5. U.S. long-term capital loss adjustment					
6. Excess net U.S. long-term capital loss					
7. Long-term capital gain (or adjustment amount)					
8. Limitation percentage					
9. Long-term limitation amounts					
10. Adjustment amounts					
11. Rate differential adjustments					
12. Long-term gains					
13. Rate differential adjustment					
14. Long-term gain					
15. Adjusted separate category capital gains and losses					

Name _____

Taxpayer Identification Number _____

Regular

Specify u	Category #1	Specify u	Category #2	
	Short-Term	Long-Term	Short-Term	Long-Term
1. Separate category rate group gain (or loss)	1.	_____	_____	_____
2. Separate category gain (or loss)	2.	_____	_____	_____
3. Foreign source capital gain net income			3.	_____
4. Capital gain net income			4.	_____
5. Total U.S. capital loss adjustment			5.	_____
6. Separate category adjustment	6.	_____	_____	_____
7. Rate Group Factor	7.	_____	_____	_____
8. Rate Group Adjustment	8.	_____	_____	_____

Alternative Minimum Tax

Specify u	Category #1	Specify u	Category #2	
	Short-Term	Long-Term	Short-Term	Long-Term
1. Separate category rate group gain (or loss)	1.	_____	_____	_____
2. Separate category gain (or loss)	2.	_____	_____	_____
3. Foreign source capital gain net income			3.	_____
4. Capital gain net income			4.	_____
5. Total U.S. capital loss adjustment			5.	_____
6. Separate category adjustment	6.	_____	_____	_____
7. Rate Group Factor	7.	_____	_____	_____
8. Rate Group Adjustment	8.	_____	_____	_____

Name

Taxpayer Identification Number

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
.....
 2. If you entered a short-term gain on line 3 of Worksheet B, enter that amount here
.....
 3. Add lines 1 and 2
.....
 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**)
.....
 6. Enter the gain, if any, determined on line 3. **If line 3 is not a gain, enter -0-**
.....
 7. Subtract line 6 from line 5. If zero or a loss, enter -0-
.....
 8. Multiply line 7 by 0.4054
.....
 9. Enter the smaller of line 5 or line 6
.....
 10. Add lines 8 and 9. Enter the result here and on line 15 of Worksheet B
.....
 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**)
.....
 13. Enter your short-term loss from Worksheet B, line 1, column (3) (**enter the loss as a positive amount**)
.....
 14. Add lines 12 and 13
.....
 15. Enter the gain determined in line 1
.....
 16. Subtract line 15 from line 14
.....
- 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
.....
 18. Add lines 15 and 17
.....
 19. Divide line 12 by line 14
.....
 20. Multiply line 19 by line 18. Enter the result here and on Worksheet B, line 15, column (1)
.....
 21. Divide line 13 by line 14
.....
 22. Multiply line 21 by line 18. Enter the result here and on Worksheet B, line 15, column (3)
.....

Name

Taxpayer Identification Number

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
 2. If you entered a short-term gain on line 3 of Worksheet B, enter that amount here
 3. Add lines 1 and 2
 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**)
 6. Enter the gain, if any, determined on line 3. **If line 3 is not a gain, enter -0**
 7. Subtract line 6 from line 5. If zero or a loss, enter -0
 8. Multiply line 7 by 0.5357
 9. Enter the smaller of line 5 or line 6
 10. Add lines 8 and 9. Enter the result here and on line 15 of Worksheet B
 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**)
 13. Enter your short-term loss from Worksheet B, line 1, column (3) (**enter the loss as a positive amount**)
 14. Add lines 12 and 13
 15. Enter the gain determined in line 1
 16. Subtract line 15 from line 14
- 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
 18. Add lines 15 and 17
 19. Divide line 12 by line 14
 20. Multiply line 19 by line 18. Enter the result here and on Worksheet B, line 15, column (1)
 21. Divide line 13 by line 14
 22. Multiply line 21 by line 18. Enter the result here and on Worksheet B, line 15, column (3)

Name

Taxpayer Identification Number

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. _____
2. Enter your worldwide 28% gains (see instructions) 2. _____
3. Multiply line 2 by .2432 3. _____
4. Enter your worldwide 25% gains (see instructions) 4. _____
5. Multiply line 4 by .3243 5. _____
6. Enter your worldwide 20% gains and qualified dividends
(see instructions) 6. _____
7. Multiply line 6 by .4595 7. _____
8. Enter your worldwide 15% gains and qualified dividends
(see instructions) 8. _____
9. Multiply line 8 by .5946 9. _____
10. Enter your worldwide 0% gains and qualified dividends
(see instructions) 10. _____
11. Add lines 3, 5, 7, 9 and 10 11. _____
12. Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18 12. _____

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. _____
2. Enter the amount from Form 6251, line 36 2. _____
3. Multiply line 2 by .1071 3. _____
4. Enter the amount from Form 6251, line 33 4. _____
5. Multiply line 4 by .2857 5. _____
6. Enter the amount from Form 6251, line 30 6. _____
7. Multiply line 6 by .4643 7. _____
8. Enter the amount from Form 6251, line 23 8. _____
9. Add lines 3, 5, 7 and 8 9. _____
10. Subtract line 9 from line 1. Enter the result here and on the AMT Form 1116, line 18 10. _____

Name _____

Taxpayer Identification Number _____

Description

Exclusion Ratio

	Taxpayer	Spouse
1. Foreign earned income and housing exclusion (Form 2555, pg 3, line 43)	_____	_____
2. Total foreign earned income (Form 2555, page 2, line 26)	_____	_____
3. Divide line 1 by line 2. This is the exclusion ratio.	_____	_____

Gross Income From Sources Within the Country

1. Foreign income earned during foreign assignment	_____
2. Excluded income (Line 1 times Form 2555 exclusion ratio)	_____
3. Foreign income earned before/after foreign assignment	_____
4. Gross income reported on Form 1116, line 1a. Total lines 1-3	_____

Expenses Definitely Related to Gross Income

1. Expenses related to foreign income earned during foreign assignment:	
Business expenses	_____
Self-employment deductions:	
Employer-equivalent SE tax	_____
Keogh/SEP/SIMPLE	_____
Other	_____
2. Expenses allocable to excluded income (Line 1 times Form 2555 exclusion ratio)	_____
3. Expenses related to foreign income earned before/after foreign assignment:	
Business expenses	_____
Self-employment deductions:	
Employer-equivalent SE tax	_____
Keogh/SEP/SIMPLE	_____
Other	_____
4. Add lines 1 through 3. This is the amount reported as definitely related expenses on Form 1116, line 2.	_____

Gross Foreign Source Income

1. Foreign income earned during foreign assignment*	_____
2. Foreign income earned before/after foreign assignment	_____
3. Add lines 1 and 2. This is the gross foreign source income reported on Form 1116, line 3d.	_____
4. Excluded income	_____
5. Add lines 3 and 4. This is the gross foreign source income used in the Form 1116, line 4a calculation.	_____

(*Includes any foreign earned income excluded on Form 2555)

Form 1040

Foreign Tax Credit Carryover Report

2024

Name _____

Taxpayer Identification Number _____

Foreign Income Category

Year	Regular	AMT
2015	_____	_____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020	_____	_____
2021	_____	_____
2022	_____	_____
2023	_____	_____
2024	_____	_____
Carryover to 2025	_____	_____

Name _____

Taxpayer Identification Number _____

Foreign Income Category _____

Regular

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2014	_____	_____	_____		_____	_____
2015	_____	_____	_____		_____	_____
2016	_____	_____	_____		_____	_____
2017	_____	_____	_____		_____	_____
2018	_____	_____	_____		_____	_____
2019	_____	_____	_____		_____	_____
2020	_____	_____	_____		_____	_____
2021	_____	_____	_____		_____	_____
2022	_____	_____	_____		_____	_____
2023	_____	_____	_____		_____	_____
2024	_____	_____	_____		_____	_____

* Amounts flow to the Foreign Tax Credit Carryover Report

Alternative Minimum Tax

	Foreign Taxes Available	Maximum Credit Allowable	Unused (+) or Excess (-)	Carryback Applied from CY	Carryforward Applied to CY	* CY Unused (+) or Excess (-)
2014	_____	_____	_____		_____	_____
2015	_____	_____	_____		_____	_____
2016	_____	_____	_____		_____	_____
2017	_____	_____	_____		_____	_____
2018	_____	_____	_____		_____	_____
2019	_____	_____	_____		_____	_____
2020	_____	_____	_____		_____	_____
2021	_____	_____	_____		_____	_____
2022	_____	_____	_____		_____	_____
2023	_____	_____	_____		_____	_____
2024	_____	_____	_____		_____	_____

* Amounts flow to the Foreign Tax Credit Carryover Report

**Statement of Person Claiming
Refund Due a Deceased Taxpayer**Go to www.irs.gov/Form1310 for the latest information.
See instructions below and on back.

Tax year decedent was due a refund:

Calendar year _____, or other tax year beginning _____, 20_____, and ending _____, 20_____

Please print or type	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.	Date of death	Decedent's social security number
	Name of person claiming refund	Your social security number	
	Address of person claiming refund (number and street). If you have a P.O. box, see instructions.	Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

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.

	Yes	No
1 Did the decedent leave a will?		
2a Has a court appointed a personal representative for the estate of the decedent?		
b If you answered "No" to 2a, will one be appointed? 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? 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)

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 for instructions and the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
-----------	---	------------------------

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	
2 Parking fees, tolls, and transportation, including trains, buses, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airfare, car rental, etc. Don't include meals	3	
4 Business expenses not included on lines 1 through 3. Don't include meals	4	
5 Meals expenses (see instructions)	5	
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	

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. Include reimbursements reported on Form W-2, box 12, code "L." Do not include amounts reported on Form W-2, box 1. (See instructions.)	7	
--	---	--

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	
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.	9	
9 In Column A, enter the amount from line 8. In Column B, see the instructions for the amount to enter	9	
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	10	

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			
12 Total miles the vehicle was driven during 2024	12 miles	miles		
13 Business miles included on line 12	13 miles	miles		
14 Percent of business use. Divide line 13 by line 12	14 %	%		
15 Average daily roundtrip commuting distance	15 miles	miles		
16 Commuting miles included on line 12	16 miles	miles		
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles		
18 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
19 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
20 Do you have evidence to support your deduction?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
21 If "Yes," is the evidence written?	<input 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	
--	----	--

Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

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	
31 Enter section 179 deduction and special allowance (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
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	

Form **2120**

(Rev. October 2018)

Department of the Treasury
Internal Revenue Service

Multiple Support Declaration

OMB No. 1545-0074

u Attach to Form 1040.

u Go to www.irs.gov/Form2120 for the latest information.

Attachment
Sequence No. 114

Name(s) shown on return

Your social security number

During the calendar year _____, the eligible persons listed below each paid over 10% of the support of:

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.

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Eligible person's name

Social security number

Address (number, street, apt. no., city, state, and ZIP code)

Address (number, street, apt. no., city, state, and ZIP code)

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact person's name

Telephone (Include area code)

Social security or employer identification number
(Taxpayer) (Spouse, last four digits)

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: _____

Campus _____

(City, State, and ZIP Code)

Kinds of taxes (Form numbers)

Tax periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ 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

FOR IRS USE ONLY:	AGREEMENT LOCATOR NUMBER: _____	Originator's ID #: _____	Originator Code: _____
	Check the appropriate boxes:	Name: _____	Title: _____
	<input type="checkbox"/> RSI "1" no further review	AI "0" Not a PPIA	<input type="checkbox"/> HAS ALREADY BEEN FILED
	<input type="checkbox"/> RSI "5" PPIA IMF 2-year review	AI "1" Field Asset PPIA	<input type="checkbox"/> WILL BE FILED IMMEDIATELY
	<input type="checkbox"/> RSI "6" PPIA BMF 2-year review	AI "2" All other PPIAs	<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED
	Agreement Review Cycle: _____		<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
	Earliest CSED: _____		
	<input type="checkbox"/> Check box if pre-assessed modules included		
	Agreement examined or approved by (Signature, title, function)		
	Date		

TO: (Employer name and address)

Regarding: (Taxpayer name and address)

Contact person's name

Telephone (Include area code)

Social security or employer identification number
(Taxpayer) (Spouse, last four digits)

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: _____

Campus _____

(City, State, and ZIP Code)

Kinds of taxes (Form numbers)

Tax periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ 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

FOR IRS USE ONLY:	AGREEMENT LOCATOR NUMBER: _____	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"/> HAS ALREADY BEEN FILED
	<input type="checkbox"/> RSI "5" PPIA IMF 2-year review	<input type="checkbox"/> AI "1" Field Asset PPIA	<input type="checkbox"/> WILL BE FILED IMMEDIATELY
	<input type="checkbox"/> RSI "6" PPIA BMF 2-year review	<input type="checkbox"/> AI "2" All other PPIAs	<input type="checkbox"/> WILL BE FILED WHEN TAX IS ASSESSED
	Agreement Review Cycle: _____		<input type="checkbox"/> MAY BE FILED IF THIS AGREEMENT DEFAULTS
	Earliest CSED: _____		
	<input type="checkbox"/> Check box if pre-assessed modules included		
	Agreement examined or approved by (Signature, title, function)		
	Date		

INSTRUCTIONS TO EMPLOYER

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)

Regarding: (Taxpayer name and address)

Contact person's name

Telephone (Include area code)

Social security or employer identification number
(Taxpayer) (Spouse, last four digits)

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: _____

Campus _____
(City, State, and ZIP Code)

Kinds of taxes (Form numbers)

Tax periods

Amount owed as of _____
\$ _____, plus all penalties and interest provided by law.

I am paid every (Check one): WEEK TWO WEEKS MONTH OTHER (Specify) _____

I agree to have \$ _____ deducted from my wage or salary payments beginning _____ 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

FOR IRS USE ONLY:	AGREEMENT LOCATOR NUMBER: _____		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	A NOTICE OF FEDERAL TAX LIEN (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	

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

OMB No. 1545-0140

2024Attachment Sequence No. **06**

Department of the Treasury

Internal Revenue Service

Name(s) shown on tax return

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form2210 for instructions and the latest information.

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?

Yes

Don't file Form 2210. You don't owe a penalty.

No

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

Yes

You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

No

You may owe a penalty. Does any box in Part II below apply?

Yes

You **must** file Form 2210. Does box **B, C, or D** in Part II apply?

No

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)
- 2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)
- 3 Other payments and refundable credits (see instructions)
- 4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, **stop**; you don't owe a penalty.
Don't file Form 2210
- 5 Multiply line 4 by 90% (0.90)
- 6 Withholding taxes. **Don't** include estimated tax payments. See instructions
- 7 Subtract line 6 from line 4. If less than \$1,000, **stop**; you don't owe a penalty. **Don't** file Form 2210
- 8 Maximum required annual payment based on prior year's tax (see instructions)
- 9 **Required annual payment.** Enter the **smaller** of line 5 or line 8

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).

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
10 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10				
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11				

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

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

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

19 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B — Figure the Penalty. 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	19	
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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				
2	4	2.4	1.5	1
3				
4				
5	4	2.4	1.5	1
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	22.5%	45%	67.5%	90%
21				

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				
23				
24				
25				
26				
27				

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				
29				
30				
31				
32				
33				
34	0.116	0.0696	0.0435	0.029
35				
36				

Underpayment of Estimated Tax by Farmers and Fishers

OMB No. 1545-0140

2024Attachment
Sequence No. **06A**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Identifying number

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

Go to www.irs.gov/Form2210F for instructions and the latest information.

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
- 2 Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions) 2
- 3 Add lines 1 and 2. If less than \$1,000, you don't owe a penalty; **don't file Form 2210-F** 3
- 4 Refundable credits (see instructions) 4
- 5 Reserved for future use 5
- 6 Current year tax. Subtract line 4 from line 3. If less than \$1,000, **stop**; you don't owe a penalty.
Don't file Form 2210-F 6
- 7 Multiply line 6 by 66 2/3 % (0.667) 7
- 8 Withholding taxes. **Don't** include any estimated tax payments on this line. See instructions 8
- 9 Subtract line 8 from line 6. If less than \$1,000, you don't owe a penalty; **don't file Form 2210-F** 9
- 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
- 11 **Required annual payment.** Enter the **smaller** of line 7 or line 10
Note: If line 8 is equal to or more than line 11, stop here; you don't owe the penalty. **Don't file Form 2210-F** unless you checked box **B** above. 11
- 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
- 13 **Underpayment.** Subtract line 12 from line 11. If the result is zero or less, stop here; you don't owe the penalty. **Don't file Form 2210-F** unless you checked box **B** above 13

Part III Figure the Penalty

- 14 Enter the date the amount on line 13 was paid or April 15, 2025, whichever is earlier 14
- 15 Number of days **from** January 15, 2025, **to** the date on line 14 15
- 16 **Penalty.**
$$\frac{\text{Underpayment}}{\text{on line 13}} \times \frac{\text{Number of days on line 15}}{365} \times 0.07$$

Enter here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27 16

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210-F (2024)

Name(s) shown on return

Social security number

1st Quarter

2nd Quarter

3rd Quarter

4th Quarter

Due date of estimated payment

Amount of underpayment

Prior year overpayment applied

Withholding

Excess FICA

Other payments

1st Payment

2nd Payment

3rd Payment

4th Payment

5th Payment

Date of payment

Amount of payment

Name

Taxpayer Identification Number

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 1. _____
2. Multiply line 1 by 80% 2. _____
3. Enter withholding taxes from Form 2210, Part I, line 6 3. _____
4. Enter the amount of your 2018 estimated tax payments made on or before January 15, 2019 4. _____
5. Add lines 3 and 4 above 5. _____

6. Is line 5 above greater than or equal to the amount on line 2 above?

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 for the latest information.

2024

Department of the Treasury
Internal Revenue Service

Please print or type.	Your first name and middle initial(s)	Last name	Your social security number
	If a joint return, spouse's first name and middle initial(s)	Last name	Spouse's social security number
File by the due date for filing your return.	Home address (number and street). If you have a P.O. box, see instructions.		
	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.		
	Foreign country name	Foreign province/county	Foreign postal code

Please fill in the Return Label at the bottom of this page.

- 1 I request an extension of time until to file my income tax return for the calendar year 2024, or other tax year ending, 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.)
- 2 Were you previously granted an extension of time to file for this tax year? Yes No
- 3 Will you need additional time to allocate moving expenses? Yes No
- 4a Date you first arrived in the foreign country
- b Date qualifying period begins ; ends
- c Your foreign home address
- d Date you expect to return to the United States
- 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 |

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 | _____ |

Signature of spouse Date | _____ |

Signature of preparer other than taxpayer Date | _____ |

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.	(Do not detach)
	<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.	
To Be Completed by the IRS	<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 _____	
	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.	
	Address (number and street, include suite, room, or apt. no., or P.O. box number)	
	City or town, province or state, and country (including postal or ZIP code)	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**

OMB No. 1545-0074

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment
See instructions later.

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form2350 for the latest information.

2023

Please print or type.	Your first name and middle initial(s)	Last name	Your social security number
	If a joint return, spouse's first name and middle initial(s)	Last name	Spouse's social security number
File by the due date for filing your return.	Home address (number and street). If you have a P.O. box, see instructions.		
	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.		
	Foreign country name	Foreign province/county	Foreign postal code

Please fill in the Return Label at the bottom of this page.

- 1 I request an extension of time until to file my income tax return for the calendar year 2023, or other tax year ending, 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.)
- 2 Were you previously granted an extension of time to file for this tax year? Yes No
- 3 Will you need additional time to allocate moving expenses? Yes No
- 4a Date you first arrived in the foreign country
- b Date qualifying period begins ; ends
- c Your foreign home address
- d Date you expect to return to the United States
- 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 |

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 |

Signature of spouse Date |

Signature of preparer other than taxpayer Date |

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	(Do not detach)	
	<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.	
To Be Completed by the IRS	<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	
	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.	
	Address (number and street, include suite, room, or apt. no., or P.O. box number)	
	City or town, province or state, and country (including postal or ZIP code)	
Agents: Always include taxpayer's name on Return Label.		

Child and Dependent Care Expenses

OMB No. 1545-0074

2024

Attachment
Sequence No. 21Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.

Name(s) shown on return

Your social security number

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box **B** If you or your spouse was a student or was disabled during 2024 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box **Part I Persons or Organizations Who Provided the Care – You must complete this part.**If you have more than three care providers, see the instructions and check this box

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

Did you receive dependent care benefits?	No	Complete only Part II below.
	Yes	Complete Part III on page 2 next.

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

Part II Credit for Child and Dependent Care Expenses2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box

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

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

3

4 Enter your **earned income**. See instructions

4

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

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

6

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11

7

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

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

9b

c Add lines 9a and 9b and enter the result

9c

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

10

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

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2024. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't 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	
13 Enter the amount, if any, you carried over from 2023 and used in 2024 during the grace period. See instructions	13	
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	()
15 Combine lines 12 through 14. See instructions	15	
16 Enter the total amount of qualified expenses incurred in 2024 for the care of the qualifying person(s)	16	
17 Enter the smaller of line 15 or 16	17	
18 Enter your earned income . See instructions	18	
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).	19	
• If married filing separately, see instructions.	20	
• All others, enter the amount from line 18.	21	
20 Enter the smallest of line 17, 18, or 19	22	
21 Enter \$5,000 (\$2,500 if married filing separately and 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	23	
22 Is any amount on line 12 or 13 from your sole proprietorship or partnership?		
<input type="checkbox"/> No. Enter -0-.	24	
<input checked="" type="checkbox"/> Yes. Enter the amount here	25	
23 Subtract line 22 from line 15	26	
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions		
25 Excluded benefits. 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-		
26 Taxable benefits. 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		

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	
28 Add lines 24 and 25	28	
29 Subtract line 28 from line 27. If zero or less, stop . You can't take the credit. Exception. If you paid 2023 expenses in 2024, see the instructions for line 9b	29	
30 Complete line 2 on page 1 of this form. Don't include in column (d) any benefits shown on line 28 above. Then, add the amounts in column (d) and enter the total here	30	
31 Enter the smaller 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	

Foreign Earned Income

OMB No. 1545-0074

2024

Attachment
Sequence No. 34Attach to Form 1040 or 1040-SR.
Go to 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

Your social security number

Part I General Information

- | | | | |
|--|--|--|---------------------------------|
| 1 Your foreign address (including country) | 2 Your occupation | | |
| 3 Employer's name | | | |
| 4a Employer's U.S. address | | | |
| b Employer's foreign address | | | |
| 5 Employer is (check any that apply): | a <input type="checkbox"/> A foreign entity | b <input type="checkbox"/> A U.S. company | c <input type="checkbox"/> Self |
| | d <input type="checkbox"/> A foreign affiliate of a U.S. company | e <input type="checkbox"/> Other (specify) | |
| 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. | | | |
| b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here <input type="checkbox"/> and go to line 7. | | | |
| c Have you ever revoked either of the exclusions? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. | | | |
| 7 Of what country are you a citizen/national? | | | |
| 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See <i>Second foreign household</i> in the instructions | | | |
| 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. | | | |
| 9 List your tax home(s) during your tax year and date(s) established. | | | |

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 | and ended | | |
| 11 Kind of living quarters in foreign country: | a <input type="checkbox"/> Purchased house | b <input type="checkbox"/> Rented house or apartment | c <input type="checkbox"/> Rented room |
| | d <input type="checkbox"/> Quarters furnished by employer | | |
| 12a Did any of your family live with you abroad during any part of the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| b If "Yes," who and for what period? | | | |
| 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 <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| b Are you required to pay income tax to the country where you claim bona fide residence? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 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. | | | |

(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)

- | |
|---|
| 15a List any contractual terms or other conditions relating to the length of your employment abroad. |
| b Enter the type of visa under which you entered the foreign country. |
| c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 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. |

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 through
- 17 Enter your principal country of employment during your tax year.
- 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)

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
20 Allowable share of income for personal services performed (see instructions):	
a In a business (including farming) or profession	20a
b In a partnership. List partnership's name and address and type of income.	20b
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	
a Home (lodging)	21a
b Meals	21b
c Car	21c
d Other property or facilities. List type and amount.	21d
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:	
a Cost of living and overseas differential	22a
b Family	22b
c Education	22c
d Home leave	22d
e Quarters	22e
f For any other purpose. List type and amount.	22f
g Add lines 22a through 22f	22g
23 Other foreign earned income. List type and amount.	23
24 Add lines 19 through 21d, line 22g, and line 23	24
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2024 foreign earned income	26

Part V All Taxpayers

27 Enter the amount from line 26

27

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

29a Enter location where housing expenses incurred. See instructions.

29b

b Enter limit on housing expenses. See instructions

30

30 Enter the **smaller** of line 28 or line 29b

31

31 Number of days in your qualifying period that fall within your 2024 tax year
(see instructions)

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

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

34 Enter employer-provided amounts. See instructions

34

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

36 **Housing exclusion.** 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

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

38 • If you completed Part VI, enter the number from line 31.



38

days

- All others, enter the number of days in your qualifying period that fall
within your 2024 tax year. See the instructions for line 31.

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

39

- decimal (rounded to at least three places).

40 Multiply line 37 by line 39

40

41 Subtract line 36 from line 27

41

42 **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII

42

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43 Add lines 36 and 42

43

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

44

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

45

**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

47 Subtract line 43 from line 27

47

48 Enter the **smaller** of line 46 or line 47

48

Note: If line 47 is **more than** 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

50 **Housing deduction.** 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

Name

Taxpayer Identification Number

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.** _____
- 2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555,
lines 45 and 50 **2a.** _____
- b. Enter the total amount of any itemized deductions or exclusions you could not
claim because they are related to excluded income **2b.** _____
- c. Subtract line 2b from line 2a. If zero or less, enter -0- **2c.** _____
3. Add lines 1 and 2c **3.** _____
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.** _____
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.** _____
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.** _____

*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.** _____
- 2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555,
lines 45 and 50 **2a.** _____
- b. Enter the total amount of any itemized deductions or exclusions you could not
claim because they are related to excluded income **2b.** _____
- c. Subtract line 2b from line 2a. If zero or less, enter -0- **2c.** _____
3. Add lines 1 and 2c **3.** _____
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.**4.** _____
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.** _____
6. Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7. If zero or less, enter -0- **6.** _____

Name

Taxpayer Identification Number

Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the amount from line 3 of the Foreign Earned Income Tax Worksheet 1.
2. Enter the amount from Form 1040, line 3a 2.
3. Are you filing Schedule D?

Yes. Enter the **smaller** of line 15 or 16 of Schedule D, but not less than -0- 3.

No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7 4.
4. Add lines 2 and 3 4.
5. Form 4952, line 4g, otherwise enter -0- 5.
6. Subtract line 5 from line 4. If zero or less, enter -0- 6.
7. Enter the Taxable Income amount from form 1040 or 1040-SR, line 15 7.
8. **Capital Gain Excess.** Subtract line 7 from line 6. Is result **greater** than zero? 8.

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.
 10. Enter the Capital Gain Excess calculated on Line 8 above 10.
 11. **Modified Line 3** for the Qualified Dividends and Capital Gain Tax Worksheet. Subtract line 10 from line 9. 11.
- Line 2 Modification:**
12. Enter the amount from line 2 above (which is before modification) 12.
 13. Subtract line 9 from line 8, but not less than -0- 13.
 14. **Modified Line 2** for the Qualified Dividends and Capital Gain Tax Worksheet. Subtract line 13 from line 12. 14.

Schedule D Tax Worksheet

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

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.
14. Enter the Capital Gain Excess calculated on Line 12 above 14.
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15.

Line 6 Modification:

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

Line 11 Modification:

19. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 13 19.
20. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 14 20.
21. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 15 21.
22. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 16 22.
23. Enter the Capital Gain Excess calculated on Line 12 as a negative 23.
24. Combine Lines 20 through 23. Enter a loss as a positive. Enter a zero or a gain as a zero 24.
25. Modified Unrecaptured Sec. 1250 gain (Schedule D, line 19). Subtract line 24 from line 19 25.
26. Enter the amount from Schedule D line 18 26.
27. Enter the Capital Gain Excess calculated on Line 12 27.
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- 28.
29. **Modified Line 11** reported on the Schedule D Tax Worksheet. Combine line 25 and line 28 29.

Name

Taxpayer Identification Number

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.
2. Enter the amount from Form 1040, line 3a 2.
3. Form 4952, line 4g 3.
4. Form 4952, line 4e* 4.
5. Subtract line 4 from line 3 but not less than -0- 5.
6. Subtract line 5 from line 2 but not less than -0- 6.
7. Enter the **smaller** of Sch D line 15 or line 16 7.
8. Enter the **smaller** of line 3 or line 4 8.
9. Subtract line 8 from line 7. If zero or less, enter -0- 9.
10. Add lines 6 and 9 10.
11. Enter the amount from Form 6251, line 6 11.
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.
14. Enter the Capital Gain Excess calculated on Line 12 above 14.
15. **Modified Line 9** reported on the Schedule D Tax Worksheet. Subtract line 14 from line 13 but not less than -0- 15.

Line 6 Modification:

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

Line 11 Modification:

19. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 13 19.
20. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 14 20.
21. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 15 21.
22. Enter the amount from Unrecaptured Sec. 1250 Gain Worksheet line 16 22.
23. Enter the Capital Gain Excess calculated on Line 12 as a negative 23.
24. Combine Lines 20 through 23. Enter a loss as a positive. Enter a zero or a gain as a zero 24.
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.
26. Enter the amount from Schedule D line 18 26.
27. Enter the Capital Gain Excess calculated on Line 12 27.
28. Modified Schedule D line 18. Subtract line 27 from line 26. If zero or less, enter -0- 28.
29. **Modified Line 11** reported on the AMT Schedule D Tax Worksheet. Combine line 25 and line 28 29.

Form 2555

Foreign Earned Income Allocation Worksheet

2024

Name _____

Taxpayer Identification Number _____

US days worked during foreign assignment _____
 Foreign days worked during foreign assignment _____
 US days worked before(after) foreign assignment _____
 Foreign days worked before(after) foreign assignment _____
 Total days worked in the tax year _____

Description Foreign Earned Income	Total	During Foreign Assignment		Before (After) Foreign Assignment	
		U.S.	Foreign	U.S.	Foreign
Wages and salaries:					
Business Income:					
Partnership:					
Noncash income:					
Home (lodging)					
Meals					
Car					
Other					
Allowances, reimbursements:					
Living differential					
Family					
Education					
Home leave					
Quarters					
Other					
Other foreign earned income					
Excludable meals and lodging					
Total foreign earned income					
Allocable Deductions					
Business expenses:					
Self-Employment Deductions:					
Employer-equivalent SE Tax :					
Keogh/SEP/SIMPLE					
Other:					
Moving expenses					
Total Allocable Deductions					

Form 2555, Line 49 - Housing Deduction Carryover Worksheet

1. Enter the amount from your 2023 Form 2555, line 46 1. _____
2. Enter the amount from your 2023 Form 2555, line 48 2. _____
3. 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 3. _____
4. Enter the amount from your 2024 Form 2555, line 47 4. _____
5. Enter the amount from your 2024 Form 2555, line 48 5. _____
6. Subtract line 5 from line 4 6. _____
7. 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 7. _____

Form **2555****Deductions Allocable to Excluded Income****2024**

Name _____

Taxpayer Identification Number _____

Allocable Moving Expenses Connected with 2023 and 2024

Moving expenses to be allocated _____

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. _____

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. _____

Divide line 3 by line 6. This is the allocation ratio. _____ x _____

Moving expenses connected to 2023 and 2024 allocable to excluded income. _____

Allocable Moving Expenses Connected with 2024 and 2025

Moving expenses to be allocated _____

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.

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.

Divide line 3 by line 6. This is the allocation ratio. _____ x _____

Moving expenses connected to 2024 and 2025 allocable to excluded income. _____

Form 2555 Deductions Allocable to Excluded Income

Deductions to be allocated to excluded income:

Business expenses _____

Self-Employment deductions:

Employer-equivalent SE tax _____

Keogh/SEP/SIMPLE _____

Moving expenses connected entirely with current year _____

Other expenses _____

Total Deductions to be allocated to excluded income _____

Exclusion ratio:

1. Foreign earned income and housing exclusion. (2024 Form 2555, page 3, line 43)
2. Total foreign earned income. (2024 Form 2555, page 2, line 26)

Divide line 1 by line 2. This is the exclusion ratio. _____ x _____

Subtotal Deductions allocable to excluded income _____

Moving expenses allocable to excluded income:

Connected to 2023 and 2024. See worksheet provided above. _____

Connected to 2024 and 2025. See worksheet provided above. _____

Total moving expenses allocable to excluded income _____

Form 2555, line 44, deductions allocable to excluded income _____

**Power of Attorney
and Declaration of Representative**Go to 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

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

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

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address Telephone No. Fax No. **Check if to be sent copies of notices and communications**

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address Telephone No. Fax No. **Check if to be sent copies of notices and communications**

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address Telephone No. Fax No. **(Note:** IRS sends notices and communications to only two representatives.)

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address Telephone No. Fax No. **(Note:** IRS sends notices and communications to only two representatives.)

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)

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; __________

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):

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

Date

Title (if applicable)

.....
Print Name

.....
Print name of taxpayer from line 1 if other than individual

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

Application for Change in Accounting Method

Go to 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)															
	Principal business activity code number (see instructions)															
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (MM/DD/YYYY) Tax year of change ends (MM/DD/YYYY)															
City or town, state, and ZIP code	Name of contact person (see instructions)															
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)																
Contact person's telephone number																
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 <input type="checkbox"/> Yes <input type="checkbox"/> No																
If the applicant is a member of a consolidated group, check this box <input type="checkbox"/>																
If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box <input type="checkbox"/>																
<p>Check the box to indicate the type of applicant.</p> <table> <tr> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> Cooperative (Sec. 1381)</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> Controlled foreign corporation (Sec. 957)</td> <td><input type="checkbox"/> S corporation</td> </tr> <tr> <td><input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))</td> <td><input type="checkbox"/> Insurance co. (Sec. 816(a))</td> </tr> <tr> <td><input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))</td> <td><input type="checkbox"/> Insurance co. (Sec. 831)</td> </tr> <tr> <td><input type="checkbox"/> Exempt organization. Enter Code section: _____</td> <td><input type="checkbox"/> Other (specify): _____</td> </tr> </table> <p>Check the appropriate box to indicate the type of accounting method change being requested. See instructions.</p> <table> <tr> <td><input type="checkbox"/> Depreciation or Amortization</td> </tr> <tr> <td><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</td> </tr> <tr> <td><input type="checkbox"/> Other (specify): _____</td> </tr> </table>		<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S corporation	<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 816(a))	<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)	<input type="checkbox"/> Exempt organization. Enter Code section: _____	<input type="checkbox"/> Other (specify): _____	<input type="checkbox"/> Depreciation or Amortization	<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions	<input type="checkbox"/> Other (specify): _____
<input type="checkbox"/> Individual	<input type="checkbox"/> Cooperative (Sec. 1381)															
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership															
<input type="checkbox"/> Controlled foreign corporation (Sec. 957)	<input type="checkbox"/> S corporation															
<input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))	<input type="checkbox"/> Insurance co. (Sec. 816(a))															
<input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2))	<input type="checkbox"/> Insurance co. (Sec. 831)															
<input type="checkbox"/> Exempt organization. Enter Code section: _____	<input type="checkbox"/> Other (specify): _____															
<input type="checkbox"/> Depreciation or Amortization																
<input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions																
<input type="checkbox"/> Other (specify): _____																

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.

a (1) DCN: _____ (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____
(7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____

b Other Description: _____

- 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

- 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

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

- 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)?

If "No," go to line 6a.

If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.

Yes

No

Yes

No

Yes

No

Yes

No

Sign Here

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.

Signature of filer (and spouse, if joint return)

Date

Name and title (print or type)

Preparer
(other than
filer/applicant)

Print/Type preparer's name

Preparer's signature

Date

Firm's name

Part II Information for All Requests (continued)		Yes	No
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)? 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		
c	Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name _____ Telephone number _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?		
7a	Does audit protection apply to the applicant's requested change in method of accounting? See instructions. If "No," attach an explanation.		
b	If "Yes," check the applicable box and attach the required statement.		
	<input type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 20 day: Date examination ended _____		
	<input type="checkbox"/> Method not before director <input type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group _____		
	<input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other		
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? 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 If "Yes," attach an explanation.		
c	If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name _____ Telephone number _____ Tax year(s) _____		
d	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
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.		
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?		
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? 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.		
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.		
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? 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).		
13	Is the applicant requesting to change its overall method of accounting? 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):
- The item(s) being changed.
 - The applicant's present method for the item(s) being changed.
 - The applicant's proposed method for the item(s) being changed.
 - The applicant's present overall method of accounting (cash, accrual, or hybrid).
- 15a** Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).
- 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.

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.
- Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.
 - 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.

- 18** Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?

- 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.	2nd preceding year ended: mo./yr.	3rd preceding year ended: mo./yr.
\$	\$	\$

- 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. \$

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.
- 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.
- 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.
- 24a** Enter the amount of **user fee** attached to this application (see instructions) \$
- b** If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).

Part IV Section 481(a) Adjustment		Yes	No
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?		
	If "Yes," attach an explanation and do not complete lines 26, 27, 28, and 29 below.		
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ 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.		
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. \$		
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 type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election		
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.		

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: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
	Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
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.		
a	Income accrued but not received (such as accounts receivable)	Amount	
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	\$	
c	Expenses accrued but not paid (such as accounts payable)		
d	Prepaid expenses previously deducted		
e	Supplies on hand previously deducted and/or not previously reported		
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II		
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.		
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	\$	
3	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.		
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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.
- 2 An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations.

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.
- 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.
- 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.

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).
 - 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.).
 - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - 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).
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - 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.
 - 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.
 - 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.
 - 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.
 - 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.
- 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).
- 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).

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.)

- | | | | | | | |
|--|--|--------------------------|---|---|--|--|
| <p>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.</p> | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No | |
| 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No |
| b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No |
| If line 2b is "No," attach an explanation. | | | | | | |
| c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> 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)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> 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)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No |
| If line 2e is "Yes," attach an explanation of what method the applicant will use to determine a contract's completion factor. | | | | | | |
| If line 2e is "No," attach an explanation of what method the applicant is using and the authority for its use. | | | | | | |
| 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No |
| b If "Yes," attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods. | | | | | | |
| 4a Does the applicant enter into cost-plus long-term contracts? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> No |
| b Does the applicant enter into federal long-term contracts? | | | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> | <input checked="" type="checkbox"/> 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.
2 Attach a description of the inventory goods (if any) NOT being changed.
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. _____ Yes No

- 4a** Check the appropriate boxes in the chart.

Identification methods:

Specific identification

FIFO

LIFO

Other (attach exp)

valuation

Cost

Cost or man

Retail cost

Retail, lower of cost or market

- 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.

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.

c **Only for applicants requesting an automatic change.** The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor).

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:

- 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.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

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		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

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)? Yes No
 If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(ii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? Yes No
 If "Yes," enter the applicable section
- 3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? Yes No
 If "Yes," state the election made
- 4a Attach a statement describing the property subject to the change. Include the property's description, type, placed-in-service year, and use in the applicant's trade or business or income-producing activity. Also include the type and amount of any federal tax credit claimed or grant received, along with any necessary adjustments to basis required under the Internal Revenue Code, with respect to the property.
- b If the property is residential rental property, did the applicant live in the property before renting it? Yes No
- c Is the property public utility property? Yes No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
- 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 under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
- c The facts to support the asset class for the proposed method.
- d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining 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), 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 why no special depreciation allowance was or will be claimed.
- h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

Investment Credit

OMB No. 1545-0155

2024

Attachment Sequence No. 174

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

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
- 2a (i) Enter the facility's emissions value or rate (kg of CO₂e per kg of qualified clean hydrogen): _____
 (ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____
- 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.): _____
- b If different from filer, enter:
 (i) Owner's name: _____
 (ii) Owner's TIN: _____
- c Address of the facility (if applicable): _____
- 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): _____
- 5 Date placed in service (MM/DD/YYYY): _____
- 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)?
 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: _____
- f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____
- g No.

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: _____ kilowatt (kW) direct current (dc)

(ii) Nameplate capacity: _____ kW ac

(iii) Check here if the solar energy property or facility includes a solar tracking device



b Wind nameplate capacity: _____ kW ac

c Other.

(i) Type: _____

(ii) Nameplate capacity: _____ kW

(iii) Kilowatt type: ac dc

d Energy storage.

(i) Power capacity rating: _____ kW

(ii) Energy storage capacity: _____ kilowatt-hours (kWh)

(iii) Is the energy storage installed in connection with the solar or wind facility a thermal storage? Yes No

e 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: _____

b Address of lessor: _____

c Description of property: _____

d Amount for which you were treated as having acquired the property \$ _____

e Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

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			
b	1b		
2a			
b	2b		
3a			
b	3b		

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)

1b Multiply line 1a by 20% (0.20)

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)

2b Multiply line 2a by 15% (0.15)

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)

3b Multiply line 3a by 30% (0.30)

Section B—Qualifying Gasification Project Credit Under Section 48B (see instructions)

4a			
b	4b		
5a			
b	5b		
6			
7			

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

4b Multiply line 4a by 30% (0.30)

5a Enter the qualified investment in property other than in 4a above placed in service during the tax year

5b Multiply line 5a by 20% (0.20)

6 Enter the applicable unused investment credit from cooperatives (see instructions)

7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a

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				
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	%	1c		
c	Multiply line 1a by line 1b					
d	Enter your 48C Allocation control number: _____					
e	Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No					
f	Enter the originating pass-through entity's EIN (if applicable): _____					
2	Enter the applicable unused investment credit from cooperatives. See instructions	2				
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d	3				

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 type="checkbox"/> Semiconductor manufacturing facility					
	<input 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		1c		
c	Multiply line 1b by 25% (0.25)					
2	Enter the applicable unused investment credit from cooperatives. See instructions	2				
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o	3				

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		1c		
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%	1e		
c	Multiply line 1a by line 1b			1g		
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	%			
e	Multiply line 1a by line 1d					
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	%			
g	Multiply line 1a by line 1f					
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	1h	%	1i	kW	
i	Enter the amount of capacity limitation you were allocated in the allocation letter	1i		1j		
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	1j		1k		
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)	1k		1l		
l	Multiply line 1h by line 1k	1l		1m		
m	Multiply line 1a by line 1l	1m		1n		
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		
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				
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b	%	3c		
c	Multiply line 3a by line 3b			3e		
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	3d	%			
e	Multiply line 3a by line 3d			3g		
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	3f	%	3n		4
g	Multiply line 3a by line 3f					
h	Reserved for future use	3h				
i	Reserved for future use	3i				
j	Reserved for future use	3j				
k	Reserved for future use	3k				
l	Reserved for future use	3l				
m	Reserved for future use	3m				
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				
	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	Divide. 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					
	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	6a				
b	Multiply line 5 by line 6a	6b				
c	Multiply line 5 by 15% (0.15)	6c				
d	Enter the smaller of line 6b or 6c	6d				
e	Subtract line 6d from line 5	6e				
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				
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		
	A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85)			9		
9	Reserved for future use			10		
10	Enter the applicable unused investment credit from cooperatives. See instructions					
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v					11

Part VI Energy Credit Under Section 48**Section A — Geothermal Energy Credit (see instructions)**

1a					
1b		%	1c		
1d		%	1e		
1f		%	1g		
2	Add lines 1c, 1e, and 1g			2	

Section B — Solar Energy Credit (see instructions)

3a					
3b		%	3c		
3d		%	3e	kW dc	
3f			3g		
3h			3i		
3j			3k		
3l			3m		
3n					4
4	Add lines 3c, 3j, 3l, and 3n				

Part VI Energy Credit Under Section 48 (continued)**Section C — Qualified Fuel Cell Property (see instructions)**

5a						
5b						
5c						
5d						
			5e			
5f						
5g		%				
5h						
5i		%				
5j						
			5k			
5l		%				
5m						
5n						
5o						
5p						
			5q			
						6

Section D — Qualified Microturbine Property (see instructions)

7a						
7b		%				
7c						
7d		%				
7e						
			7f			
7g		%				
7h						
			7i			
7j						
7k						
			7l			
						8

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				
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				
c	Multiply line 9a by line 9b	9c				
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	9d	%	9e		
e	Multiply line 9c by line 9d	9f	%	9g		
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	9h	%	9i		10
g	Multiply line 9c by line 9f	9g				
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	%	9i		10
i	Multiply line 9c by line 9h	9i				
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	11d		11f		
d	Enter the basis of property using small wind energy property placed in service during the tax year	11e	%	11f		
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	11g	%	11f		
f	Multiply line 11d by line 11e	11h	kW	11f		
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	11i		11f		
h	Enter the amount of capacity limitation you were allocated in the allocation letter	11j		11f		
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	11k		11f		
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	11l		11f		
k	Multiply line 11g by line 11j	11m		11f		
l	Multiply line 11d by line 11k	11n	%	11o		
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	11p	%	11o		
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	11q		11o		
o	Multiply line 11d by line 11n	12	Add lines 11c, 11f, 11m, 11o, and 11q	11q		12
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					
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				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	13b	%	13c		
c	Multiply line 13a by line 13b					
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	%	13e		
e	Multiply line 13a by line 13d					
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	%	13g		
g	Multiply line 13a by line 13f					
14	Add lines 13c, 13e, and 13g			14		

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				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	15b	%	15c		
c	Multiply line 15a by line 15b					
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	%	15e		
e	Multiply line 15a by line 15d					
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	%	15g		
g	Multiply line 15a by line 15f					
16	Add lines 15c, 15e, and 15g			16		

Part VI Energy Credit Under Section 48 (continued)**Section I — Energy Storage Technology Property (see instructions)**

- 17a** Enter the basis of property using energy storage technology placed in service during the tax year
- | | | | | |
|--|---|--|--|--|
| 17a | | | | |
| 17b | % | | | |
| c Multiply line 17a by line 17b | | | | |

Caution: 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.

- d** 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
- | | | | | |
|------------|----|--|--|--|
| 17d | | | | |
| 17e | KW | | | |
| 17f | | | | |
| 17g | | | | |
| 17h | | | | |
| 17i | | | | |
- j** 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, divide line 17e by Part I, line 12a(i) or 12b
- k** 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
- l** Multiply line 17a by line 17k
- m** 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
- n** Multiply line 17a by line 17m

18 Add lines 17c, 17j, 17l, and 17n

Section J — Qualified Biogas Property (see instructions)

- 19a** Enter the basis of property using biogas placed in service during the tax year
- | | | | | |
|--|---|--|--|--|
| 19a | | | | |
| 19b | % | | | |
| c Multiply line 19a by line 19b | | | | |
| 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 19f | | | | |
| e Multiply line 19a by line 19d | | | | |
| 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 20 | | | | |
| g Multiply line 19a by line 19f | | | | |

20 Add lines 19c, 19e, and 19g

18

20

Part VI Energy Credit Under Section 48 (continued)**Section K — Microgrid Controllers Property (see instructions)**

21a Enter the basis of property using microgrid controllers placed in service during the tax year	21a		21c		
b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	21b	%			
c Multiply line 21a by line 21b			21e		
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 21f	21d	%			
e Multiply line 21a by line 21d			21g		
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 22	21f	%			
g Multiply line 21a by line 21f					22
22 Add lines 21c, 21e, and 21g					

Section L — Qualified Investment Credit Facility Property (see instructions)

23a Enter the basis of property using investment credit facility property placed in service during the tax year	23a		23c		
b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	23b	%			
c Multiply line 23a by line 23b			23d		
d 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					
e Enter the amount of capacity limitation you were allocated in the allocation letter			23e	kW	
f 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			23f		
g If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b			23g		
h Multiply line 23d by line 23g			23h		
i Multiply line 23a by line 23h			23i		
j 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				23j	
k 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	23k	%		23l	
l Multiply line 23a by line 23k					
m 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	23m	%		23n	
n Multiply line 23a by line 23m					
24 Add lines 23c, 23j, 23l, and 23n					24

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					
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	%	25c			
c Multiply line 25a by line 25b						
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					
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	%	25f			
f Multiply line 25d by line 25e						
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					
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	%	25i			
i Multiply line 25g by line 25h						
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					
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	%	25l			
l Multiply line 25j by line 25k						
26 Add lines 25c, 25f, 25i, and 25l					26	

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					
If proceeds of tax-exempt bonds were not used to finance your facility, skip line 28, and go to line 29.						
28a Divide. 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					
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					
c Multiply line 27 by 15% (0.15)	28c					
d Enter the smaller of line 28b or 28c	28d					
e Subtract line 28d from line 27	28e					
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					
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					
31 Enter the applicable unused investment credit from cooperatives. See instructions	31					
32 Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32					

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
b If "Yes" to line 1a, then provide the prior NPS number			
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 type="checkbox"/>
d Enter the dates for the 24- or 60-month measuring period.			
Beginning date: _____			
End date: _____			
e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)			\$ _____
f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above			\$ _____
g Enter the amount of qualified rehabilitation expenditures			1g
h For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)			1h
i For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)			1i
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
Note: 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: _____			
(ii) The originating pass-through entity's EIN (if applicable): _____			
(iii) The date the NPS approved the Request for Certification of Completed Work: _____			
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: _____, 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			
3 Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k			

Form 3468 (2024)

Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

Go to 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 20 , 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)		b Taxpayer identification number (TIN)
c Number, street, and room or suite no. If a P.O. box, see instructions.		d Spouse's TIN
e City or town	f State or province	g ZIP or foreign postal code
i If you are filing with your spouse a current-year joint income tax return and a joint Form 3520, check this box		j If an automatic 2-month extension applies for the U.S. person's tax return, check this box and attach statement. See instructions
k If an extension was requested for the tax return, check this box <input type="checkbox"/> and enter the form number of the tax return to be filed:		
2a Name of foreign trust (if applicable)		b Employer identification number (EIN), if any
c Number, street, and room or suite no. If a P.O. box, see instructions.		d Date foreign trust was created
e City or town	f State or province	g ZIP or foreign postal code
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 type="checkbox"/> Yes <input 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		b TIN, if any
c Number, street, and room or suite no. If a P.O. box, see instructions.		
d City or town	e State or province	f ZIP or postal code
4a Name of U.S. decedent (see instr.)	b Address	
d Date of death		
f Check applicable box.		
<input type="checkbox"/> U.S. decedent made transfer to a foreign trust by reason of death.		
<input type="checkbox"/> U.S. decedent treated as owner of foreign trust immediately prior to death.		
<input 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)

Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year (see instructions)

5a Name of trust creator	b Address	c TIN, if any
6a Country code of country where trust was created	b Country code of country whose law governs the trust	c Date trust was created

7a Will any person (other than the foreign trust) be treated as the owner of the transferred assets after the transfer?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
b	(i) Name of foreign trust owners	(ii) Address	(iii) Country of residence	(iv) TIN, if any
				(v) Relevant Code section

- 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
- | | |
|------------------------------|-----------------------------|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Schedule A—Obligations of a Related Trust (see instructions)

- 11a** 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
- If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.
- b** Were any of the obligations you received (with respect to a transfer described in line 11a above) qualified obligations?
- 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.

(i) Date of transfer giving rise to obligation	(ii) Maximum term	(iii) Yield to maturity	(iv) FMV of obligation

- 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?
- | | |
|------------------------------|-----------------------------|
| <input 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 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)

- 13** 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?
- 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.

(a) Date of transfer	(b) Description of property transferred	(c) FMV of property transferred	(d) U.S. adjusted basis of property transferred	(e) Gain recognized at time of transfer, if any	(f) Excess, if any, of column (c) over the sum of columns (d) and (e)	(g) Description of property received, if any	(h) FMV of property received	(i) Excess of column (c) over column (h)
Totals					\$			\$

- 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?

- | | | | | |
|--|------------------------------|-----------------------------|----------------------------|----------------------|
| a Sale document | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Attached Previously | Year Attached |
| b Loan document | | | | |
| c Subsequent variances to original sale or loan documents | | | | |

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	
16	(a) Name of trustee	(b) Address of trustee	(c) TIN, if any		
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	

- 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b	Trust instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c	Memoranda or letters of wishes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d	Subsequent variances to original trust documents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e	Trust financial statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f	Organizational chart and other trust documents	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

(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

Part II U.S. Owner of a Foreign Trust (see instructions)

20	(a) Name of all foreign trust owners	(b) Address	(c) Country of tax residence	(d) TIN, if any	(e) Relevant Code section

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

22 Did the foreign trust file Form 3520-A for the current year?

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 \$

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).

Total 0.00

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)?

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		

Total

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? 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 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?

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

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	
32 Number of years the trust has been a foreign trust, including the current tax year (see instructions)	32	
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	
34 Multiply line 33 by 1.25	34	
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	
36 Amount treated as ordinary income earned in the current tax year. Enter the smaller of line 31 or line 35	36	
37 Amount treated as accumulation distribution. Subtract line 36 from line 31. If zero, do not complete the rest of Part III	37	
38 Applicable number of years of trust. Divide line 32 by 2.0 and enter the result here	38	

Schedule B—Actual Calculation of Trust Distributions (see instructions)

39 Enter amount from line 27	39	
40a Amount treated as ordinary income in the current tax year	40a	
b Qualified dividends	40b	
41a Amount treated as accumulation distribution. If zero, do not complete Schedule C below	41a	
b Amount of line 41a that is tax exempt	41b	
42a Amount treated as net short-term capital gain in the current tax year	42a	
b Amount treated as net long-term capital gain in the current tax year	42b	
c 28% rate gain	42c	
d Unrecaptured section 1250 gain	42d	
43 Amount treated as distribution from trust corpus	43	
44 Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43. (Attach explanation.)	44	
45 Amount of foreign trust's aggregate undistributed net income	45	
46 Amount of foreign trust's weighted undistributed net income	46	
47 Applicable number of years of trust. Divide line 46 by line 45 and enter the result here	47	

Schedule C—Calculation of Interest Charge (see instructions)

48 Enter accumulation distribution from line 37 or 41a, as applicable	48	
49 Enter tax on total accumulation distribution from line 28 of Form 4970. (Attach Form 4970—see instructions.)	49	
50 Enter applicable number of years of foreign trust from line 38 or 47, as applicable (round to nearest half year)	50	
51 Combined interest rate imposed on the total accumulation distribution (see instructions)	51	
52 Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51	52	
53 Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return	53	

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
Total		\$

- 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
(e) Check the box that applies to the foreign donor		(f) Description of property received	(g) FMV of property received
Corporation	Partnership		

- 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 Yes No

Sign Here	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
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed
	Firm's address	Phone no.	PTIN

Form 3520

Form 3520 - Separately Filed Attachment

2023

Name

Taxpayer Identification Number

**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 for instructions and the latest information.

Note: All information must be in English. Show all amounts in U.S. dollars.

For calendar year 20_____, or tax year beginning _____, ending _____

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)

<p>1a Name of foreign trust</p> <p>c Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>e City or town</p> <p>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? _____</p> <p>If "Yes," enter the year the Authorization of Agent form was last attached and skip lines 2a through 2e and go to line 3.</p> <p>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.</p> <p>Are you attaching a copy of any of the following?</p> <p>a Summary of all written and oral agreements and understandings relating to the trust _____</p> <p>b The trust instrument _____</p> <p>c Memoranda or letters of wishes _____</p> <p>d Subsequent variances to original trust documents _____</p> <p>e Organizational chart and other trust documents _____</p>	<p>b Employer identification number (EIN)</p> <p>d Date foreign trust was created</p> <p>f State or province</p> <p>g ZIP or foreign postal code</p> <p>h Country</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Attached Previously <input type="checkbox"/> Year Attached _____</p> <p>3a Name of U.S. agent</p> <p>b Taxpayer identification number (TIN)</p> <p>c Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>d City or town</p> <p>e State or province</p> <p>f ZIP or postal code</p> <p>g Country</p> <p>4a Name of trustee</p> <p>b TIN, if any</p> <p>c Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>d City or town</p> <p>e State or province</p> <p>f ZIP or postal code</p> <p>g Country</p> <p>5 Enter the number of Foreign Grantor Trust Owner Statements (pages 3 and 4) included with this Form 3520-A _____</p> <p>6 Enter the number of Foreign Grantor Trust Beneficiary Statements (page 5) included with this Form 3520-A _____</p>
<p>Sign Here</p> <p>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.</p> <p>Trustee's (or U.S. owner's) signature _____ Title _____ Date _____</p> <p>Paid _____ Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed _____ PTIN _____</p> <p>Preparer _____ Firm's name _____ Firm's EIN _____</p> <p>Use Only _____ Firm's address _____ Phone no. _____</p>	

Part II Foreign Trust Income Statement

Enter totals from books and records of foreign trust. See instructions.

Income	1 Interest	1		
	2 Dividends	2		
	3 Gross rents and royalties	3		
	4 Income (loss) from partnerships and fiduciaries	4		
	5 Capital gains:			
	a Net short-term capital gain (loss)	5a		
	b Net long-term capital gain (loss)	5b		
	6 Ordinary gains (losses)	6		
7 Other income (attach statement)	7			
8 Total income (add lines 1 through 7)	8			
Expenses	9 Interest expense	9		
	10a Foreign taxes (attach statement)	10a		
	b State and local taxes	10b		
	11 Amortization and depreciation (depletion)	11		
	12 Trustee and advisor fees	12		
	13 Charitable contributions	13		
	14 Other expenses (attach statement)	14		
	15 Total expenses (add lines 9 through 14)	15		
	16 Net income (loss) (subtract line 15 from line 8)	16		
	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		
	b Distributions to U.S. owners:			
	(i) Name of owner	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution

c Distributions to U.S. beneficiaries:				
(i) Name of beneficiary	(ii) TIN	(iii) Date of distribution	(iv) FMV on date of distribution	
.....	
.....	
.....	

Part III Foreign Trust Balance Sheet

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash
2 Accounts receivable
3 Mortgages and notes receivable
4 Inventories
5 Government obligations
6 Other marketable securities
7 Other nonmarketable securities
8a Depreciable (depletable) assets
b Less: accumulated depreciation (depletion)
9 Real property
10 Other assets (attach statement)
11 Total assets (add lines 1 through 7 and 8b through 10)
Liabilities				
12 Accounts payable
13 Contributions, gifts, grants, etc., payable
14 Mortgages and notes payable
15 Other liabilities (attach statement)
16 Total liabilities (add lines 12 through 15)
Net Worth				
17 Contributions to trust corpus
18 Accumulated trust income
19 Other (attach statement)
20 Total net worth (add lines 17 through 19)
21 Total liabilities and net worth (add lines 16 and 20)

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.

1a Name of foreign trust		b EIN			
c Number, street, and room or suite no. If a P.O. box, see instructions.		d Date foreign trust was created			
e City or town	f State or province	g ZIP or foreign postal code			
2 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 type="checkbox"/> Yes <input type="checkbox"/> No			
3a Name of U.S. agent		b TIN			
c Number, street, and room or suite no. If a P.O. box, see instructions.					
d City or town	e State or province	f ZIP or postal code			
4a Name of trustee		b TIN			
c Number, street, and room or suite no. If a P.O. box, see instructions.					
d City or town	e State or province	f ZIP or postal code			
5 The first and last day of the tax year of the foreign trust to which this statement relates:					
6a Name of U.S. owner		b TIN			
c Number, street, and room or suite no. If a P.O. box, see instructions.					
d City or town	e State or province	f ZIP or postal code			
7 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.					
8 If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A. See instructions. -----					
9 Gross value of the portion of the trust treated as owned by the U.S. owner		\$ _____			
10 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)
Totals					\$ _____

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.

Income	1a Taxable interest	1a
	b Tax-exempt interest	1b
	2a Total ordinary dividends	2a
	b Qualified dividends -----	
	3 Gross rents and royalties	3
	4 Income from partnerships and fiduciaries	4
	5 Capital gains (losses)	5
	6 Ordinary gains (losses)	6
7 Other income (attach statement)	7	
8 Total income. Add lines 1a, 1b, 2a, and 3 through 7	8	
Expenses	9 Interest expense	9
	10a Foreign taxes (attach statement)	10a
	b State and local taxes	10b
	11 Amortization and depreciation (depletion)	11
	12 Trustee and advisor fees	12
	13 Charitable contributions	13
	14 Other expenses (attach statement)	14
	15 Total expenses. Add lines 9 through 14	15

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.

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.

1a Name of foreign trust	b EIN				
c Number, street, and room or suite no. If a P.O. box, see instructions.	d Date foreign trust was created				
e City or town	f State or province	g ZIP or foreign postal code	h Country		
2 Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information?		<input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," complete lines 3a through 3g. If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person?			
3a Name of U.S. agent		b TIN c Number, street, and room or suite no. If a P.O. box, see instructions.			
d City or town	e State or province	f ZIP or postal code	g Country		
4a Name of trustee		b TIN c Number, street, and room or suite no. If a P.O. box, see instructions.			
d City or town	e State or province	f ZIP or postal code	g Country		
5 The first and last day of the tax year of the foreign trust to which Form 3520-A applies:					
6a Name of U.S. beneficiary		b TIN c Number, street, and room or suite no. If a P.O. box, see instructions.			
d City or town	e State or province	f ZIP or postal code	g Country		
7 Cash amounts or FMV of property that during the current tax year was (1) distributed directly or indirectly to a U.S. person whether or not the U.S. person is designated as a beneficiary of the trust, (2) loaned (exclude loans treated as qualified obligations) directly or indirectly to the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person, or (3) used by the U.S. person who is a beneficiary of the trust or a U.S. person related to that U.S. person without compensating the trust for the FMV of the use of the property within a reasonable period of time. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.)					
(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)
Totals				\$	

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.

9 Owner of the foreign trust is (check one): Individual Partnership Corporation

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.

Trustee's (or U.S. owner's) signature

Title

Date

Year Ending:

Authorization of Agent

____ hereby expressly authorizes
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
_____.

Signature of trustee
(or other authorized person)

(title)

(date)

Your Name (type or print)

Identification Number (if any)

Address

accepts this appointment to act as
agent for _____ for the above purpose. I
certify that I have the authority to execute this authorization of agent to act on behalf of
_____ and agree to accept service of process
for the above purposes.

Signature of agent

(title)

(date)

Your Name (type or print)

Identification Number (if any)

Address

Name(s) shown on return

Identifying number

- 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	
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	
3	Enter the portion of line 2 allowed for 2024	3	
4	Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024	4	
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
5	Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025	5	
6	Add lines 1, 3, 4, and 5	6	

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	
	• 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	
	• 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	
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	
14	Tentative minimum tax:	14	
	• 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	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1).	17	
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

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	
19 Enter the greater of line 13 or line 18	19	
20 Subtract line 19 from line 11. If zero or less, enter -0-	20	
21 Subtract line 17 from line 20. If zero or less, enter -0-	21	
22 Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f)	22	
23 Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d)	23	
24 Enter the applicable passive activity credit allowed for 2024. See instructions	24	
25 Add lines 22 and 24	25	
26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	

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	
28 Add lines 17 and 26	28	
29 Subtract line 28 from line 27. If zero or less, enter -0-	29	
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	
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	
33 Enter the applicable passive activity credits allowed for 2024. See instructions	33	
34 Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions	34	
Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
35 Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions	35	
36 Add lines 30, 33, 34, and 35	36	
37 Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits	37	

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	
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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									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911, Part I									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864, line 8									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
zz	Other credits									
2	Add lines 1a-1zz									

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										
4 Specified credits:										
a Form 3468, Part VI										
b Form 5884										
c Form 6478										
d Form 8586										
e Form 8835, Part II										
f Form 8846										
g Form 8900										
h Form 8941										
i Form 6765 (ESB)										
j Form 8994										
k Form 3468, Part VII										
l Reserved										
m Reserved										
z Other specified credits										
5 Add lines 4a–4z										
6 Add lines 2, 3, and 5										

Part IV Carryovers of General Business Credits (GBCs) (see instructions)								
Credits carried over to tax year 2024			Carryover					
			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		
	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	(d) Before the passive activity limitations			(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)
1a	Form 3468, Part II							
b	Form 7207							
c	Form 6765							
d	Form 3468, Part III							
e	Form 8826							
f	Form 8835, Part II							
g	Form 7210							
h	Form 8820							
i	Form 8874							
j	Form 8881, Part I							
k	Form 8882							
l	Form 8864							
m	Form 8896							
n	Form 8906							
o	Form 3468, Part IV							
p	Form 8908							
q	Reserved							
r	Reserved							
s	Form 8911							
t	Form 8830							
u	Form 7213, Part II							
v	Form 3468, Part V							
w	Form 8932							
x	Form 8933							
y	Form 8936, Part II							
z	Reserved							
aa	Form 8936, Part V							
bb	Form 8904							
cc	Form 7213, Part I							
dd	Form 8881, Part II							
ee	Form 8881, Part III							
ff	Form 8864							
gg	Reserved							
hh	Reserved							
ii	Reserved							
jj	Reserved							
zz	Other							

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)										
Credits carried over to tax year 2024 Note: 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	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				
				(d) Before the passive activity limitations	(e) After the passive activity limitations					
2a Form 5884-A										
b Form 8586 (pre-2008)										
c Form 8845										
d Form 8907										
e Form 8909										
f Form 8923										
g Form 8834										
h Form 8931										
i Form 1065-B										
j Form 5884 (pre-2007)										
k Form 6478 (pre-2005)										
l Form 8846 (pre-2007)										
m Form 8900 (pre-2008)										
n Trans-Alaska pipeline liability										
o Form 5884-A, Section A										
p Form 5884-A, Section B										
q Form 5884-A, Section A										
r Form 5884-A, Section B										
s Form 5884-B										
t Form 8847										
u Form 8861										
v Form 8884										
w Form 8942										
x Form 8910										
y Reserved										
z Reserved										
zz Other credits (see instr.)										
3 Form 8844										

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)								
Credits carried over to tax year 2024	(a) No. of items	(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		
(d) Before the passive activity limitations	(e) After the passive activity limitations							
4 Specified credits:								
a Form 3468, Part VI								
b Form 5884								
c Form 6478								
d Form 8586 (post-2007)								
e Form 8835								
f Form 8846								
g Form 8900								
h Form 8941								
i Form 6765 ESB credit								
j Form 8994								
k Form 3468, Part VII (post-2007)								
l Reserved								
m Reserved								
y ESBC (see instr.)								
z Other specified credits								
5 Add lines 4a-4z								
6 Add lines 1a through 2zz								
7 Add lines 3, 5, and 6								

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	
		(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				()			()	
2				()			()	
3				()			()	
4				()			()	
5				()			()	
6				()			()	
7				()			()	
8				()			()	
9				()			()	
10				()			()	
11				()			()	
12				()			()	
13				()			()	
14				()			()	
15				()			()	
	(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								
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3								
4								
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7								
8								
9								
10								
11								
12								
13								
14								
15								

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		(d) Before the passive activity limitations	(e) After the passive activity limitations	(f) Not subject to passive activity limits	
1								
2								
3								
4								
5								
6								
7								
8								
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Moving Expenses

OMB No. 1545-0074

2024Attachment
Sequence No. **170**

Name(s) shown on return

Your social security number

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

1 Transportation and storage of household goods and personal effects (see instructions)

1

2 Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals

2

3 Add lines 1 and 2

3

4 Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is **not** 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

5 Is line 3 **more than** line 4?

5

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 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

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			
b Use on a farm for farming purposes		.183		u	362
c Other nontaxable use (see Caution above line 1)		.183			\$
d Exported		.184			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		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported		.194			412
d LUST tax on aviation fuels used in foreign trade		.001			433

3 Nontaxable Use of Undyed Diesel Fuel**You certify the following.** The diesel fuel did not 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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.243			
b Use on a farm for farming purposes		.243		u	\$ 360
c Use in trains		.243			353
d Use in certain intercity and local buses (see Caution above line 1)		.17			350
e Exported		.244			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.**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		\$.243			
b Use on a farm for farming purposes		.243		u	\$ 346
c Use in certain intercity and local buses (see Caution above line 1)		.17			347
d Exported		.244			414
e Nontaxable use taxed at \$.044		.043			377
f Nontaxable use taxed at \$.219		.218			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		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
c Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369
e LUST tax on aviation fuels used in foreign trade		.001			433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. _____

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		\$	360
b Use in certain intercity and local buses	.17			350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

Registration No. _____

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		\$	
b Sales from a blocked pump	.243		\$	346
c Use in certain intercity and local buses	.17			347

8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

Registration No. _____

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		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
c Nonexempt use in noncommercial aviation		.025			418
d Other nontaxable uses taxed at \$.244		.243			346
e Other nontaxable uses taxed at \$.219		.218			369
f LUST tax on aviation fuels used in foreign trade		.001			433

9 Reserved for future use

Registration No. _____

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture

Registration No. _____

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) Rate	(c) Number of gallons sold or used	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$ 1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307
d Sustainable aviation fuel mixtures (see instructions)				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.

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)		\$		\$	419
b "P Series" fuels					420
c Compressed natural gas (CNG) (see instructions)					421
d Liquefied hydrogen					422
e Fischer-Tropsch process liquid fuel from coal (including peat)					423
f Liquid fuel derived from biomass					424
g Liquefied natural gas (LNG) (see instructions)					425
h Liquefied gas derived from biomass					435

12 Alternative Fuel Credit**Registration No.** _____

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) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (see instructions)	.50			428
d Reserved for future use				
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG) (see instructions)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass	.50			437

13 Registered Credit Card Issuers**Registration No.** _____

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) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	360
b Kerosene sold for the exclusive use of a state or local government	.243			346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219				
				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.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$		\$	309
b Exported		.198			306

15 Diesel-Water Fuel Emulsion Blending**Registration No.** _____

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) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
b Exported dyed kerosene	.001			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 \$

Name

Taxpayer Identification Number

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) _____

Business employer ID number (EIN) _____

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: _____ Model: _____ Year: _____

Type of the equipment (for example: car, tractor, plane): _____

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			
Aviation gasoline	6.60			
Undyed diesel fuel	3.55			
Undyed kerosene (other than kerosene used in aviation)	4.30			

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 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	
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)
A			
B			
C			
D			
E			
2	Total cash and charge tips you received in 2024. Add the amounts from line 1, column (c)	2	
3	Total cash and charge tips you reported to your employer(s) in 2024. Add the amounts from line 1, column (d)	3	
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	
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	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4	6	
7	Maximum amount of wages (including tips) subject to social security tax	7	
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	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-	9	
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions	10	
11	Multiply line 10 by 0.062 (social security tax rate)	11	
12	Multiply line 6 by 0.0145 (Medicare tax rate)	12	
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	

Certain Credit Recapture, Excessive Payments, and Penalties

OMB No. 1545-0166

Attach to your tax return.

Go to www.irs.gov/Form4255 for instructions and the latest information.Attachment
Sequence No. 172

Name(s) as shown on return

Identifying number

Part I Summary. Complete the rest of Form 4255 as applicable before completing this part. See instructions.

Prior year(s) credit from:	Amounts from prior year(s) returns						Recapture			
	(a) Credit claimed in prior year(s) (as adjusted, if applicable)	(b) Gross elective payment election (EPE) amount portion of column (a)	(c) Gross EPE amount in column (b) applied against regular tax (section 38(c) limit)	(d) Net EPE amount. Subtract column (c) from column (b)	(e) Non-EPE credit (excess of column (a) over column (b)) that was applied against regular tax	(f) Carryover. Subtract the sum of columns (b) and (e) from column (a)	(g) Recapture percentage. Enter "N/A" if more than one recapture event on one line	(h) Amount of column (a) recaptured, including reduction of carryover. See instructions for basis increase	(i) Portion of column (h) reducing credit carryover in column (f)	(j) Portion of column (h) recapturing non-EPE credit applied against regular tax in column (e)
1a Form 7207										
b Form 3468, Part III										
c Form 7210										
d Form 3468, Part IV										
e Form 7218*										
f Form 7213, Part II*										
g Form 3468, Part V*										
h Form 8936, Part V										
i Form 7211**										
j Form 3468, Part VI										
k Form 8835										
z Other line 1 tax										
2a Form 8933										
b Form 8911, Part II										
z Other line 2 tax										
3 Total each column										

* 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										
b Form 3468, Part III										
c Form 7210										
d Form 3468, Part IV										
e Form 7218*										
f Form 7213, Part II**										
g Form 3468, Part V*										
h Form 8936, Part V										
i Form 7211**										
j Form 3468, Part VI										
k Form 8835										
z Other line 1 tax										
2a Form 8933										
b Form 8911, Part II										
z Other line 2 tax										
3 Total each column										

* 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	
B	
C	
D	

Section B – Original Credit

These columns relate to the properties A through D described above.

	Properties			
	A	B	C	D
1				
2				
3				
4				
5				
6				

Section C – Recapture From Increase in Nonqualified Nonrecourse Financing (see instructions)

- 7 Credit subject to recapture due to a net increase in nonqualified nonrecourse financing. Subtract line 5 from line 6. If zero or less, enter -0
- 8 Unused general business credits that would have been allowed if original credit had been figured with current-year credit base (see instructions)
- 9 Subtract line 8 from line 7. This is the recapture tax as a result of a net increase in nonqualified nonrecourse financing

7				
8				
9				

Section D – Recapture From Disposition of Property or Cessation of Use as Qualified Credit Property (see instructions)

- 10 Date property was placed in service
- 11 Date property ceased to be qualified credit property
- 12 Number of full years between the date on line 10 and the date on line 11
- 13 Unused general business credits that would have been allowed had there been no credit from this property (see instructions)
- 14 Subtract line 13 from line 6
- 15 Recapture percentage (see instructions)
- 16 Multiply line 14 by the percentage on line 15. Enter amount on the applicable line(s) in Part I, column (h). See instructions
- 17 IRS-issued registration number, if applicable (see instructions)

10				
11				
12				
13				
14				
15				
16				
17				

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.

Section 1: Personal Information

1a Full Name of Taxpayer and Spouse (if applicable)		2c Provide information on all other persons in household or claimed as dependents														
		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Name</td> <td>Age</td> <td>Relationship</td> </tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </table>			Name	Age	Relationship									
Name	Age	Relationship														
1b Address (street, city, state, ZIP code and country)																
1c County of Residence		1d Home Phone														
1e Cell Phone		1f Work Phone														
2a Marital Status: <input type="checkbox"/> Married <input type="checkbox"/> Unmarried (Single, Divorced, Widowed)																
Taxpayer	SSN or ITIN		Date of Birth (mmddyyyy)													
Spouse																
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		5a Spouse's Employer Name														
4b Address (street, city, state, ZIP code and country)		5b Address (street, city, state, ZIP code and country)														
4c Work Telephone Number		4d Does employer allow contact at work	5c Work Telephone Number	5d Does employer allow contact at work												
		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No												
4e How long with this employer (years) <input type="checkbox"/>	(months) <input type="checkbox"/>	4f Occupation	5e How long with this employer (years) <input type="checkbox"/>	(months) <input type="checkbox"/>												
4g Number claimed as a dependent on your Form 1040	4h Pay Period: <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly	<input type="checkbox"/> Bi-weekly <input type="checkbox"/> Other	5g Number claimed as a dependent on your Form 1040	5h Pay Period: <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly												
				<input type="checkbox"/> Bi-weekly <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 type="checkbox"/> No				
<input type="checkbox"/> Plaintiff <input type="checkbox"/> Defendant	Location of Filing		Represented by Docket/Case No.	
Amount of Suit \$	Possible Completion Date (mmddyyyy)		Subject of Suit	
7 Have you ever filed bankruptcy (If yes, answer the following)				
<input type="checkbox"/> Yes <input type="checkbox"/> No				
Date Filed (mmddyyyy)	Date Dismissed (mmddyyyy)	Date Discharged (mmddyyyy)	Petition No.	Location Filed
8 In the past 10 years, have you lived outside of the U.S. for 6 months or longer (If yes, answer the following)				
Dates lived abroad: from (mmddyyyy)		To (mmddyyyy)		
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 type="checkbox"/> Yes <input type="checkbox"/> No
Place where recorded: EIN:				
Name of the trust, estate, or policy			Anticipated amount to be received \$	When will the amount be received
9b Are you a trustee, fiduciary, or contributor of a trust				
<input type="checkbox"/> Yes <input type="checkbox"/> No				
Name of the trust: EIN:				
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))		Contents		Value \$
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)		Value at Time of Transfer \$	Date Transferred (mmddyyyy)	To Whom or Where was it Transferred

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

12 CASH ON HAND		Total Cash on Hand \$		
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 _____ mmddyyyy				
13a			\$	
13b			\$	
13c Total Cash (Add lines 13a, 13b, and amounts from any attachments)			\$	
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 _____ mmddyyyy Equity Value minus Loan				
14a				
	Phone	\$	\$	
14b				
	Phone	\$	\$	
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. 14c List the name(s) of individuals who have access to the private key(s) and/or digital wallets				
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)
14d				\$
14e				\$
14f Total Equity (Add lines 14a, 14b, 14d and 14e. Also, include any amounts from any attachments to your total equity)				\$
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 _____ mmddyyyy
15a				
	Acct. No	\$	\$	\$
15b				
	Acct. No	\$	\$	\$
15c Total Available Credit (Add lines 15a, 15b and amounts from any attachments)				\$
16a LIFE INSURANCE Do you own or have any interest in any life insurance policies with cash value <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete blocks 16b through 16f for each policy.				
16b	Name and Address of Insurance Company(ies):			
16c	Policy Number(s):			
16d	Owner of Policy:			
16e	Current Cash Value \$	\$	\$	\$
16f	Outstanding Loan Balance \$	\$	\$	\$
16g Total Available Cash (Subtract amounts on line 16f from line 16e and include amounts from any attachments)				\$

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)	Equity FMV Minus Loan
17a Property Description		\$	\$	\$		\$

Location (street, city, state, ZIP code, county and country)

Lender/Contract Holder Name, Address (street, city, state, ZIP code), and Phone

Phone

17b Property Description		\$	\$	\$		\$
---------------------------------	--	----	----	----	--	----

Location (street, city, state, ZIP code, county and country)

Lender/Contract Holder Name, Address (street, city, state, ZIP code), and Phone

Phone

17c Total Equity (Add lines 17a, 17b and amounts from any attachments)		\$
---	--	----

PERSONAL VEHICLES LEASED AND PURCHASED Include boats, RVs, motorcycles, all-terrain and off-road vehicles, trailers, etc.

Description (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)	Equity FMV Minus Loan
18a Year	Make/Model					\$

Mileage License/Tag Number

Lender/Lessor Name, Address (street, city, state, ZIP code and country), and Phone

Vehicle Identification Number

Phone

18b Year	Make/Model					\$
Mileage	License/Tag Number					\$

Vehicle Identification Number

Phone

18c Total Equity (Add lines 18a, 18b and amounts from any attachments)		\$
---	--	----

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)	Equity FMV Minus Loan
19a Property Description		\$	\$	\$		\$

Location (street, city, state, ZIP code, county and country)

Lender/Lessor Name, Address (street, city, state, ZIP code), and Phone

Phone

19b Property Description		\$	\$	\$		\$
---------------------------------	--	----	----	----	--	----

Location (street, city, state, ZIP code, county and country)

Lender/Lessor Name, Address (street, city, state, ZIP code), and Phone

Phone

19c Total Equity (Add lines 19a, 19b and amounts from any attachments)		\$
---	--	----

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 ⁶	Actual Monthly	Allowable Expenses
20 Wages (Taxpayer) ¹	\$	35 Food, Clothing and Misc. ⁷	\$	
21 Wages (Spouse) ¹	\$	36 Housing and Utilities ⁸	\$	
22 Interest - Dividends	\$	37 Vehicle Ownership Costs ⁹	\$	
23 Net Business Income ²	\$	38 Vehicle Operating Costs ¹⁰	\$	
24 Net Rental Income ³	\$	39 Public Transportation ¹¹	\$	
25 Distributions (K-1, IRA, etc.) ⁴	\$	40 Health Insurance	\$	
26 Pension (Taxpayer)	\$	41 Out of Pocket Health Care Costs ¹²	\$	
27 Pension (Spouse)	\$	42 Court Ordered Payments	\$	
28 Social Security (Taxpayer)	\$	43 Child/Dependent Care	\$	
29 Social Security (Spouse)	\$	44 Life insurance	\$	
30 Child Support	\$	45 Current year taxes (Income/FICA) ¹³	\$	
31 Alimony	\$	46 Secured Debts (Attach list)	\$	
Other Income (Specify below) ⁵		47 Delinquent State or Local Taxes	\$	
32	\$	48 Other Expenses (Attach list)	\$	
33	\$	49 Total Living Expenses (add lines 35-48)	\$	
34 Total Income (add lines 20-33)	\$	50 Net difference (Line 34 minus 49)	\$	

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	Spouse's signature	Date
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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 (*filing Schedule C*) **Yes**, Continue with Sections 6 and 7. **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 (*if different than 1b*) **52b** Business Telephone Number

53 Employer Identification Number	54 Type of Business	55 Is the business a Federal Contractor	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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56 Business Website (web address)	57 Total Number of Employees	58 Average Gross Monthly Payroll
--	-------------------------------------	---

59 Frequency of Tax Deposits	60 Does the business engage in e-Commerce (<i>Internet sales</i>) If yes, complete lines 61a and 61b	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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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)	Payment Processor Account Number
---	----------------------------------

61a

61b

CREDIT CARDS ACCEPTED BY THE BUSINESS

Credit Card	Merchant Account Number	Issuing Bank Name & Address (Street, City, State, ZIP code, and Country)
-------------	-------------------------	--

62a

62b

62c

63 BUSINESS CASH ON HAND	Include cash that is not in a bank.	Total Cash on Hand	\$
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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 _____ mmddyyyy
64a			
64b			\$
64c Total Cash in Banks (Add lines 64a, 64b and amounts from any attachments)			\$

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				\$
65b				\$
65c				\$
65d				\$
65e				\$
65f Total Outstanding Balance (Add lines 65a through 65e and amounts from any attachments)				\$

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)	Equity FMV Minus Loan
66a Property Description		\$	\$	\$		\$
Location (street, city, state, ZIP code, and country)					Lender/Lessor/Landlord Name, Address (street, city, state, ZIP code), and Phone	
					Phone	
66b Property Description		\$	\$	\$		\$
Location (street, city, state, ZIP code, and country)					Lender/Lessor/Landlord Name, Address (street, city, state, ZIP code), and Phone	
					Phone	
66c Total Equity (Add lines 66a, 66b and amounts from any attachments)						\$

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) to (mmddyyyy)

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
67 Gross Receipts	\$ 77 Materials Purchased ¹
68 Gross Rental Income	\$ 78 Inventory Purchased ²
69 Interest	\$ 79 Gross Wages & Salaries
70 Dividends	\$ 80 Rent
71 Cash Receipts not included in lines 67-70	\$ 81 Supplies ³
Other Income (Specify below)	\$ 82 Utilities/Telephone ⁴
72	\$ 83 Vehicle Gasoline/Oil
73	\$ 84 Repairs & Maintenance
74	\$ 85 Insurance
75	\$ 86 Current Taxes ⁵
	\$ 87 Other Expenses, including installment payments (Specify)
76 Total Income (Add lines 67 through 75)	\$ 88 Total Expenses (Add lines 77 through 87)
	\$ 89 Net Business Income (Line 76 minus 88) ⁶

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.

Section 1 Personal and Household Information

Last name	First name	Date of birth (mm/dd/yyyy)	Social Security Number or ITIN
Marital status <input type="checkbox"/> Unmarried <input type="checkbox"/> Married If married, date of marriage (mm/dd/yyyy)	Home physical address (street, city, state, ZIP code)	Do you <input type="checkbox"/> Own your home <input type="checkbox"/> Rent <input type="checkbox"/> Other (specify e.g., share rent, live with relative, etc.)	

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	Primary phone	Home mailing address (if different from above or post office box number)
Secondary phone	FAX number	

Provide information about your spouse.

Spouse's last name	Spouse's first name	Date of birth (mm/dd/yyyy)	Social Security Number
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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	
			<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
			<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
			<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
			<input type="checkbox"/>	Yes	<input 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	Pay period	<input type="checkbox"/> Weekly	<input type="checkbox"/> Bi-weekly	Employer's address (street, city, state, ZIP code)			
		<input type="checkbox"/> Monthly	<input type="checkbox"/> Other				
Do you have an ownership interest in this business							
<input type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No							
Your occupation	How long with this employer (years) (months)						
Spouse's employer's name	Pay period	<input type="checkbox"/> Weekly	<input type="checkbox"/> Bi-weekly	Employer's address (street, city, state, ZIP code)			
		<input type="checkbox"/> Monthly	<input type="checkbox"/> Other				
Does your spouse have an ownership interest in this business							
<input type="checkbox"/> Yes (also complete and submit Form 433-B) <input type="checkbox"/> No							
Spouse's occupation	How long with this employer (years) (months)						

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 type="checkbox"/> Cash	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	<input type="checkbox"/> Money Market Account/CD	<input type="checkbox"/> Online Account	<input type="checkbox"/> Stored Value Card	
Bank name and country location			Account number			(1a) \$
<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market Account/CD			<input type="checkbox"/> Online Account <input type="checkbox"/> Stored Value Card			
Bank name and country location			Account number			
Total of bank accounts from attachment						(1c) \$
Add lines (1a) through (1c) minus (\$1,000) =						(1) \$
Investment account <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other						
Name of Financial Institution and country location			Account number			
Current market value			Minus loan balance			
\$	- \$					= (2a) \$
Investment account <input type="checkbox"/> Stocks <input type="checkbox"/> Bonds <input type="checkbox"/> Other			Name of Financial Institution and country location			
Name of Financial Institution and country location			Account number			
Current market value			Minus loan balance			
\$	- \$					= (2b) \$
<input type="checkbox"/> Digital asset Description of digital asset		Number of units	Location of digital asset (<i>exchange account, self-hosted wallet</i>)		Account number for assets held by a custodian or broker	
Digital asset address for self-hosted digital assets			US dollar equivalent of the digital asset as of today			
\$			\$			= (2c) \$
Total investment accounts from attachment. [current market value minus loan balance(s)]						(2d) \$
Add lines (2a) through (2d) =						(2) \$
Retirement account <input type="checkbox"/> 401K <input type="checkbox"/> IRA <input type="checkbox"/> Other						
Name of Financial Institution and country location			Account number			
Current market value			Minus loan balance			
\$	X .8 =	\$	- \$			= (3a) \$
Total of retirement accounts from attachment. [current market value X .8 minus loan balance(s)]						(3b) \$
Add lines (3a) through (3b) =						(3) \$

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			Policy number	
Current cash value		Minus loan balance		
\$	- \$		= (4a) \$	
Total cash value of life insurance policies from attachment		Minus loan balance(s)		
\$	- \$		= (4b) \$	
Add lines (4a) through (4b) =				(4) \$

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) No

Property description (indicate if personal residence, rental property, vacant, etc.)		Purchase date (mm/dd/yyyy)	
Amount of mortgage payment	Date of final payment	How title is held (joint tenancy, etc.)	
Location (street, city, state, ZIP code, county, and country)		Lender/Contract holder name, address (street, city, state, ZIP code) and phone	
Current market value		Minus loan balance (mortgages, etc.)	
\$ X .8 = \$	- \$	(total value of real estate) = (5a) \$	
Property description (indicate if personal residence, rental property, vacant, etc.)		Purchase date (mm/dd/yyyy)	
Amount of mortgage payment	Date of final payment	How title is held (joint tenancy, etc.)	
Location (street, city, state, ZIP code, county, and country)		Lender/Contract holder name, address (street, city, state, ZIP code) and phone	
Current market value		Minus loan balance (mortgages, etc.)	
\$ X .8 = \$	- \$	(total value of real estate) = (5b) \$	
Total value of property(s) from attachment [current market value X .8 minus any loan balance(s)] (5c) \$			
Add lines (5a) through (5c) = (5) \$			

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		Year	Date purchased	Mileage	License/Tag number	
<input type="checkbox"/> Lease <input type="checkbox"/> Own	Name of creditor			Date of final payment	Monthly lease/loan amount	
Current market value		Minus loan balance				
\$ X .8 = \$	- \$				Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = (6a) \$	
Subtract \$3,450 from line (6a) (If line (6a) minus \$3,450 is a negative number, enter "0")						(6b) \$
Vehicle make & model		Year	Date purchased	Mileage	License/Tag number	
<input type="checkbox"/> Lease <input type="checkbox"/> Own	Name of creditor			Date of final payment	Monthly lease/loan amount	
Current market value		Minus loan balance				
\$ X .8 = \$	- \$				Total value of vehicle (if the vehicle is leased, enter 0 as the total value) = (6c) \$	
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") If you are not filing a joint offer, enter the amount from line (6c)						(6d) \$
Total value of vehicles listed from attachment [current market value X .8 minus any loan balance(s)]						(6e) \$
Total lines (6b), (6d), and (6e) = (6) \$						

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)

Current market value

Minus loan balance

\$ X .8 = \$

- \$

= (7a) \$

Value of remaining furniture and personal effects (not listed above)

Description of asset

Current market value

Minus loan balance

\$ X .8 = \$

- \$

= (7b) \$

Total value of valuable items listed from attachment [current market value X .8 minus any loan balance(s)]

(7c) \$

Add lines (7a) through (7c) minus IRS deduction of \$11,710 =

(7) \$

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 =

Box A

Available Individual Equity in Assets
\$

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

Address of business (if other than personal residence)

Yes No

Name of business

Business telephone number

Employer Identification Number

Business website address

Trade name or DBA

Description of business

Total number of employees

Frequency of tax deposits

Average gross monthly payroll \$

Do you or your spouse have any other business interests? Include any interest in an LLC, LLP, corporation, partnership, etc.

Business address (street, city, state, ZIP code)

Yes (percentage of ownership: _____) Title

No

Business name

Business telephone number

Employer Identification Number

Type of business (select one)

Partnership LLC Corporation Other _____

Section 5 Business Asset Information (for Self-Employed) (Domestic and Foreign)

List business assets including bank accounts, digital assets (such as cryptocurrency), tools, books, machinery, equipment, business vehicles and real property that is owned/leased/rented. If additional space is needed, attach a list of items. Do not include personal assets listed in Section 3.

Round to the nearest whole dollar. Do not enter a negative number. If any line item is a negative number, enter "0".

Cash Checking Savings Money Market/CD Online Account Stored Value Card

Bank name and country location

Account number

(8a) \$

Cash Checking Savings Money Market/CD Online Account Stored Value Card

Bank name and country location

Account number

(8b) \$

Digital asset

Number of units

Location of digital asset (exchange account, self-hosted wallet)

Account number for assets held by a custodian or broker

Description of digital asset

Digital asset address for self-hosted digital assets

US dollar equivalent of the digital asset as of today

\$ _____ = (8c) \$

Total bank accounts from attachment

(8d) \$

Add lines (8a) through (8d) = (8) \$

Section 5 (Continued) Business Asset Information (for Self-Employed) (Domestic and Foreign)

Description of asset

Current market value \$ X .8 = \$	Minus loan balance - \$	Total value (if leased or used in the production of income, enter 0 as the total value) =	(9a) \$
Description of asset:			
Current market value \$ X .8 = \$	Minus Loan Balance - \$	Total value (if leased or used in the production of income, enter 0 as the total value) =	(9b) \$
Total value of assets listed from attachment [current market value X .8 minus any loan balance(s)]			(9c) \$
Add lines (9a) through (9c) =			(9) \$
IRS allowed deduction for professional books and tools of trade for individuals and sole-proprietors –			(10) \$
Enter the value of line (9) minus line (10). If less than zero enter zero. =			(11) \$
Notes Receivable			
Do you have notes receivable <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, attach current listing that includes name(s) and amount of note(s) receivable			
Accounts Receivable			
Do you have accounts receivable, including e-payment, factoring companies, and any bartering or online auction accounts <input type="checkbox"/> Yes <input type="checkbox"/> 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			

Section 6 Business Income and Expense Information (for Self-Employed)

If you provide a current profit and loss (P&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&L should be submitted to substantiate the claim.

Period provided beginning through

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) \$
Gross rental income	(13) \$
Interest income	(14) \$
Dividends	(15) \$
Other income	(16) \$
Add lines (12) through (16) =	(17) \$

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) \$
Inventory purchased (e.g., goods bought for resale)	(19) \$
Gross wages and salaries	(20) \$
Rent	(21) \$
Supplies (items used to conduct business and used up within one year, e.g., books, office supplies, professional equipment, etc.)	(22) \$
Utilities/telephones	(23) \$
Vehicle costs (gas, oil, repairs, maintenance)	(24) \$
Business insurance	(25) \$
Current business taxes (e.g., real estate, excise, franchise, occupational, personal property, sales and employer's portion of employment taxes)	(26) \$
Secured debts (not credit cards)	(27) \$
Other business expenses (include a list)	(28) \$
Add lines (18) through (28) =	(29) \$
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	

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.

Primary taxpayer				Box D Total Household Income
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment)	Total primary taxpayer income =
\$ + \$	+ \$	+ \$	+ \$	(30) \$
Spouse				
Gross wages	Social Security	Pension(s)	Other income (e.g. unemployment)	Total spouse income =
\$ + \$	+ \$	+ \$	+ \$	(31) \$
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)				(32) \$
Interest, dividends, and royalties				(33) \$
Distributions (e.g., income from partnerships, sub-S Corporations, etc.)				(34) \$
Net rental income				(35) \$
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]				(36) \$
Child support received				(37) \$
Alimony received				(38) \$
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 (30) through (38) and enter the amount in Box D =				\$

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](https://irs.gov/Businesses/Small-Businesses-&Self-Employed/Collection-Financial-Standards).

Round to the nearest whole dollar.

Round to the nearest whole dollar.				Box E Total Household Expenses
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) \$
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) monthly rent payment				(40) \$
Vehicle loan and/or lease payment(s)				(41) \$
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) \$
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) \$
Health insurance premiums				(44) \$
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) \$
Court-ordered payments (e.g., monthly cost of any alimony, child support, etc.)				(46) \$
Child/dependent care payments (e.g., daycare, etc.)				(47) \$
Life insurance premiums	Life insurance policy amount			(48) \$
Current monthly taxes (e.g., monthly cost of federal, state, and local tax, personal property tax, etc.)				(49) \$
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)				(50) \$
Enter the amount of your monthly delinquent state and/or local tax payment(s).	Total tax owed			(51) \$
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 =				\$
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 =				Box F Remaining Monthly Income \$

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 \$ [redacted]	X 12 = \$ [redacted]	Box G Future Remaining Income \$ [redacted]
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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 \$ [redacted]	X 24 = \$ [redacted]	Box H Future Remaining Income \$ [redacted]
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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) \$ [redacted]	Enter the amount from either Box G or Box H + \$ [redacted]	Offer Amount Your offer must be more than zero (\$0). Do not leave blank. Use whole dollars only. = \$ [redacted]
---	--	---

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)			
<input type="checkbox"/> Plaintiff	Location of filing	Represented by	Docket/Case number
<input type="checkbox"/> Defendant			
Amount of dispute	Possible completion date (mmddyyyy)	Subject of litigation	
\$ [redacted]			

Have you filed bankruptcy in the past 7 years (if yes, answer the following)				
Date filed (mmddyyyy)	Date dismissed (mmddyyyy)	Date discharged (mmddyyyy)	Petition no.	Location filed

In the past 10 years, have you lived outside of the U.S. for 6 months or longer (if yes, answer the following)				
Dates lived abroad: From (mmddyyyy)		To (mmddyyyy)	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

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) Yes No

Place where recorded		EIN
Name of the trust, estate, or policy	Anticipated amount to be received \$ [redacted]	When will the amount be received

Are you a trustee, fiduciary, or contributor of a trust Yes No

Name of the trust EIN

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 \$ [redacted]
--	----------	------------------------

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
---------------	---------------------------------	-----------------------------	-------------------------------------

Do you have any assets or own any real property outside the U.S. Yes No

If yes, provide description, location, and value

Do you have any funds being held in trust by a third party Yes No

If yes, how much \$ Where

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)
Signature of Spouse	Date (mm/dd/yyyy)

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

Your Social Security Number or Individual Taxpayer Identification Number

Your Spouse's Social Security Number or Individual Taxpayer Identification Number

Your telephone numbers

Home: _____

Work: _____

Cell: _____

Spouse's telephone numbers

Home: _____

Work: _____

Cell: _____

If address provided above is different than last return filed, please check here

County of Residence

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 _____ 65 and Over _____

If you or your spouse are self employed or have self employment income, provide the following information:

Name of Business	Business EIN	Type of Business	Number of Employees (not counting owner)
------------------	--------------	------------------	--

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.
				<input type="checkbox"/>
				<input 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.
				<input type="checkbox"/>
				<input 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)

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
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price			
		Year Refinanced	Refinance Amount			
<input type="checkbox"/> Primary Residence <input type="checkbox"/> Other		Year Purchased	Purchase Price			
		Year Refinanced	Refinance Amount			

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
			/			
			/			

D. CREDIT CARDS (Visa, MasterCard, American Express, Department Stores, etc.)

Type	Credit Limit	Balance Owed	Minimum Monthly Payment

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
List total amount owed from additional sheets		
Total amount of accounts receivable available to pay to IRS now		

E2. Name of individual or business on account

Credit Card (Visa, Master Card, etc.)	Issuing Bank Name and Address	Merchant Account Number

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.)

Your current Employer (name and address)

How often are you paid (check one)

Weekly Biweekly Semi-monthly Monthly

Gross per pay period _____

Taxes per pay period (Fed) _____

(State) _____ (Local) _____

How long at current employer _____

Spouse's current Employer (name and address)

How often are you paid (check one)

Weekly Biweekly Semi-monthly Monthly

Gross per pay period _____

Taxes per pay period (Fed) _____

(State) _____ (Local) _____

How long at current employer _____

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	Net Rental Income Unemployment Income Pension Income	Interest/Dividends Income Social Security Income Other:	
Child Support Income			
Net Self Employment Income			

H. MONTHLY NECESSARY LIVING EXPENSES List monthly amounts. (For expenses paid other than monthly, see instructions.)

1. Food / Personal Care See instructions. If you do not spend more than the standard allowable amount for your family size, fill in the Total amount only.	4. Medical		Actual Monthly Expenses	IRS Allowed
	Health Insurance			
	Out of Pocket Health Care Expenses			
	Total			
	5. Other		Actual Monthly Expenses	IRS Allowed
	Child / Dependent Care			
	Estimated Tax Payments			
2. Transportation	Health Insurance		Term Life Insurance	
Gas / Insurance / Licenses /	Out of Pocket Health Care Expenses		Retirement (Employer Required)	
Parking / Maintenance etc.	Expenses		Retirement (Voluntary)	
Public Transportation	Total		Union Dues	
3. Housing & Utilities	Child / Dependent Care		Delinquent State & Local Taxes (minimum payment)	
Rent	Estimated Tax Payments		Student Loans (minimum payment)	
Electric, Oil/Gas, Water/Trash	Term Life Insurance		Court Ordered Child Support	
Telephone/Cell/Cable/Internet	Retirement (Employer Required)		Court Ordered Alimony	
Real Estate Taxes and Insurance (if not included in B above)	Retirement (Voluntary)		Other Court Ordered Payments	
Maintenance and Repairs	Union Dues		Other (specify)	
Total	Delinquent State & Local Taxes (minimum payment)		Other (specify)	
	Student Loans (minimum payment)		Other (specify)	
	Court Ordered Child Support		Other (specify)	
	Court Ordered Alimony		Other (specify)	
	Other Court Ordered Payments		Total	

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.

Your Signature

Spouse's Signature

Date

Name

Taxpayer Identification Number

Income	Household Monthly	IRS Standard		Allocation*	Form
		Household Maximum	Filer Maximum*		
Wages					
Interest and dividends					
Alimony					
Child support					
Business income					
Distributions					
Pensions					
Rental income					
Unemployment					
Social Security					
Other income					
Additional support					
Total income				%	
Expenses		Household size: <65 <input type="checkbox"/> ≥65 <input type="checkbox"/> All <input type="checkbox"/>		Filer: ≥65? <input type="checkbox"/>	* Filer Maximum and Allocation columns only necessary if married to non-liable spouse with income (see: IRM 5.15.1.4)
Food, clothing, and misc.					
Food					
Housekeeping supplies					
Apparel and services					
Personal care products					
Miscellaneous					
Additional persons					
Total					
Housing and utilities					
Mortgage					
Rent					
Utilities					
Phones/cable/internet					
Taxes and insurance					
Repairs and maintenance					
Total					
Transportation					
Vehicle 1 ownership cost					
Vehicle 2 ownership cost					
Vehicle operating costs					
Public transportation					
Total					
Other expenses					
Health insurance					
Out-of-pocket health care					
Court ordered payments					
Child/dependent care					
Life insurance					
Current year taxes					
Del. state/local taxes					
Secured debts					
Other expenses					
Total					
Total expenses					
Net difference					

Name

Taxpayer Identification Number

	Annual		Source	Monthly		
	Taxpayer	Spouse		Taxpayer	Spouse	Total
Income						
Wages			Form W-2, box 5			
Interest and dividends			Form 1040, lines 2a-b and 3b			
Alimony			Schedule 1 (1040), line 2a			
Business income			Business Income and Expenses Wrk ¹			
Distributions			Sch K-1, line 19C/16D; Form 1040, line 4a			
Pensions			Form 1040, line 5a			
Rental income			Sch E, line 21 ²			
Unemployment			Schedule 1 (1040), line 7			
Social Security			Form 1040, line 6a			
Other income			Schedule 1 (1040), line 8			
Total income						
Expenses						
Health insurance						
Employer plan premiums			Form W-2, box 14			
SE premiums: Sch C			Form 7206, line 1			
SE premiums: Sch F			Form 7206, line 1			
Pension/IRA insurance			Sch A, line 1			
Medicare premiums			Form SSA-1099, box 3			
Marketplace premiums (net)			Form 1095-A, box(es) A - box(es) C			
Other insurance			Sch A, line 1			
Total						
Out-of-pocket health						
Medical/dental costs			Sch A, line 1			
Prescriptions			Sch A, line 1			
HSA distributions			Form 1099-SA, box 1			
Total						
Court ordered alimony			Schedule 1 (1040), line 19a			
Child/dependent care			Form 2441, line 1e			
Current year taxes						
Withholding from:						
Wages: Federal			Form W-2, box 2			
Wages: State			Form W-2, box 17			
Wages: Local			Form W-2, box 19			
Wages: FICA			Form W-2, boxes 4 and 6			
Interest			Form 1099-INT, boxes 4 and 17			
Dividends			Form 1099-DIV, boxes 4 and 16			
Pension/IRA			Form 1099-R, boxes 4, 14, and 17 ³			
Social Security			Form SSA-1099, box 6 ⁴			
Unemployment			Form 1099-G, boxes 4 and 11			
Gambling			Form W-2G, boxes 4, 15, and 17			
Co-op distributions			Form 1099-PATR, box 4			
Miscellaneous			Form 1099-MISC, boxes 4 and 16			
Other income			Form 1040, line 25c			
Other withholding			Form 1040, line 25c			
Estimates			Form 1040-ES			
Total						
Other: Union dues			Sch A, line N/A			

¹ Does not include Depreciation/Depletion expenses² Does not include Depreciation/Depletion expenses, Business Use or Vacation Home percentages³ For Forms RRB-1099-R, box 9⁴ For Forms RRB-1099, box 10

Form 433

Business Income and Expenses - Annual vs. Monthly**2024**

Name _____

Taxpayer Identification Number _____

Business name _____

Business activity _____

Business owner(s) _____

Accounting method used _____

Income and expenses during the period: From _____

To _____

Income	Gross Annual	Source	Gross Monthly	Current Profit & Loss
Gross receipts				
Gross rental income				
Interest				
Dividends				
Other cash receipts				
Other income				
Total income				
 Expenses				
Materials purchased				
Inventory purchased				
Gross wages and salaries				
Rent				
Supplies				
Utilities/telephone				
Vehicle gas/oil				
Repairs and maintenance				
Insurance				
Current taxes				
Other expenses				
Total expenses				
 Net business income				

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2024Attachment Sequence No. **179**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Business or activity to which this form relates

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

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

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

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

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

17 MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

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

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

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

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
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	
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	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Part V

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

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

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

24a Do you have evidence to support the business/investment use claimed?			Yes	No	24b If "Yes," is the evidence written?			Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions	25
--	----

26 Property used more than 50% in a qualified business use:	%							
	%							

27 Property used 50% or less in a qualified business use:	%				S/L-			
	%				S/L-			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1	28
--	----

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1	29
---	----

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	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

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?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

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

Form **4562****AMT Election to Expense Certain Property Under Section 179****2024**

Name(s) shown on return

Identifying number

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			
2 Total cost of section 179 property placed in service (see instructions)	2			
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3			
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4			
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5			
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from Form 4562, line 29	7			
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction. Enter the smaller of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10			
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11			
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12			
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 ► 13				

Form 6251, Line 27 - Related Section 179 Adjustment

1 Form 4562, line 12 - Section 179 expense deduction	1	
2 Enter the AMT Section 179 expense deduction from line 12 above	2	
3 Form 6251, Line 27 - Related adjustment for Section 179 expense. Subtract line 2 from line 1.	3	

Limitation on Business Losses

OMB No. 1545-2283

2024Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form461 for instructions and the latest information.Attachment
Sequence No. **64**

Name(s) shown on return

Identifying number

Total Income/Loss Items

See instructions if you are filing a tax return other than Form 1040 or 1040-SR.

1	Reserved for future use	1	
2	Enter amount from Schedule 1 (Form 1040), line 3	2	
3	Enter amount from Form 1040 or 1040-SR, line 7. See instructions	3	
4	Enter amount from Schedule 1 (Form 1040), line 4	4	
5	Enter amount from Schedule 1 (Form 1040), line 5	5	
6	Enter amount from Schedule 1 (Form 1040), line 6	6	
7	Reserved for future use	7	
8	Enter other income, gain, or losses from a trade or business not reported on lines 1 through 7	8	
9	Combine lines 1 through 8	9	

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.

10	Enter any income or gain reported on lines 1 through 8 that is not attributable to a trade or business	10	
11	Enter any losses or deductions reported on lines 1 through 8 that are not attributable to a trade or business. See instructions	11	
12	Subtract line 11 from line 10	12	

Part III Limitation on Losses

13	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	13	
14	Add lines 9 and 13	14	
15	Enter \$305,000 (or \$610,000 if married filing jointly)	15	
16	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	16	

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

Form **461** (2024)

Casualties and Thefts

OMB No. 1545-0177

2024

Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

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- _____ or EM- _____ 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				
Property B				
Property C				
Property D				

- 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				
3				
4				
5				
6				
7				
8				
9				

- 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D

- 11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)

- 12 Subtract line 11 from line 10. If zero or less, enter -0-

Caution: Use only one Form 4684 for lines 13 through 18.

- 13 Add the amounts on line 4 of all Forms 4684

- 14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions

Caution: See instructions before completing line 15.

- 15 • If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section.

- If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section.

- If line 13 is **less** 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.

- 16 Add lines 13 and 15. Subtract the result from line 14

- 17 Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions

- 18 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

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

SECTION B – Business and Income-Producing Property**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 _____

Property B _____

Property C _____

Property D _____

- 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

28**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

Casualty or Theft of Property Held One Year or Less			
29	())
	())
30 Totals. Add the amounts on line 29	30	()
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	
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	
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32		33	
34	())
	())
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()
36 Total gains. Add lines 33 and 34, column (c)		36	
37 Add amounts on line 35, columns (b)(i) and (b)(ii)		37	
38 If the loss on line 37 is more 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		38a	
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		38b	
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	
Note: 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

Identifying number

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 | |
| 41 Subsequent investments (see instructions) | 41 | |
| 42 Income reported on your tax returns for tax years prior to the discovery year (see instructions) | 42 | |
| 43 Add lines 40, 41, and 42 | 43 | |
| 44 Withdrawals for all years (see instructions) | 44 | |
| 45 Subtract line 44 from line 43. This is your total qualified investment | 45 | |
| 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 | |
| 47 Multiply line 46 by line 45 | 47 | |
| 48 Actual recovery | 48 | |
| 49 Potential insurance/Securities Investor Protection Corporation (SIPC) recovery | 49 | |
| 50 Add lines 48 and 49. This is your total recovery | 50 | |
| 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 | |

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 _____

Taxpayer identification number (if known) _____

Address _____

- 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:

Name(s) shown on tax return

Identifying number

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. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster. _____

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. _____

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. _____

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.) _____

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). _____

**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 for instructions and the latest information.

Name(s) shown on return

Identifying number

- | | | |
|---|---|--|
| <p>1a 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</p> <p>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</p> <p>c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets</p> | 1a

1b

1c | |
|---|---|--|

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)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- | | | |
|--|--|--|
| <p>3 Gain, if any, from Form 4684, line 39</p> <p>4 Section 1231 gain from installment sales from Form 6252, line 26 or 37</p> <p>5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824</p> <p>6 Gain, if any, from line 32, from other than casualty or theft</p> <p>7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows</p> | 3

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Partnerships and S corporations. 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.

Individuals, partners, S corporation shareholders, and all others. 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.

- | | | |
|--|--------------------------|--|
| <p>8 Nonrecaptured net section 1231 losses from prior years. See instructions</p> <p>9 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</p> | 8

9 | |
|--|--------------------------|--|

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- | | | |
|--|---|--|
| <p>11 Loss, if any, from line 7</p> <p>12 Gain, if any, from line 7 or amount from line 8, if applicable</p> <p>13 Gain, if any, from line 31</p> <p>14 Net gain or (loss) from Form 4684, lines 31 and 38a</p> <p>15 Ordinary gain from installment sales from Form 6252, line 25 or 36</p> <p>16 Ordinary gain or (loss) from like-kind exchanges from Form 8824</p> <p>17 Combine lines 10 through 16</p> <p>18 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.</p> <p>a 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</p> <p>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</p> | 11 ()

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18a

18b | |
|--|---|--|

For Paperwork Reduction Act Notice, see separate instructions.

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					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
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				
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b				
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				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
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				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the smaller of line 24 or 27b	27c				
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				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the smaller of line 24 or 29a. See instructions	29b				

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	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
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	32	

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	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

**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 for instructions and the latest information.

Name(s) shown on return

Identifying number

- | | | |
|---|---|--|
| <p>1a 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</p> <p>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</p> <p>c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets</p> | 1a

1b

1c | |
|---|---|--|

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)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- | | | |
|--|--|--|
| <p>3 Gain, if any, from Form 4684, line 39</p> <p>4 Section 1231 gain from installment sales from Form 6252, line 26 or 37</p> <p>5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824</p> <p>6 Gain, if any, from line 32, from other than casualty or theft</p> <p>7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows</p> | 3

4

5

6

7 | |
|--|--|--|

Partnerships and S corporations. 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.

Individuals, partners, S corporation shareholders, and all others. 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.

- | | | |
|--|--------------------------|--|
| <p>8 Nonrecaptured net section 1231 losses from prior years. See instructions</p> <p>9 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</p> | 8

9 | |
|--|--------------------------|--|

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- | | | |
|--|---|--|
| <p>11 Loss, if any, from line 7</p> <p>12 Gain, if any, from line 7 or amount from line 8, if applicable</p> <p>13 Gain, if any, from line 31</p> <p>14 Net gain or (loss) from Form 4684, lines 31 and 38a</p> <p>15 Ordinary gain from installment sales from Form 6252, line 25 or 36</p> <p>16 Ordinary gain or (loss) from like-kind exchanges from Form 8824</p> <p>17 Combine lines 10 through 16</p> <p>18 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.</p> <p>a 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</p> <p>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</p> | 11 ()

12

13

14

15

16

17

18a

18b | |
|--|---|--|

For Paperwork Reduction Act Notice, see separate instructions.

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					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20				
21 Cost or other basis plus expense of sale	21				
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23				
24 Total gain. Subtract line 23 from line 20	24				
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
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				
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b				
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				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
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				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the smaller of line 24 or 27b	27c				
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				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the smaller of line 24 or 29a. See instructions	29b				

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	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
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	32	

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	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

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 for the latest information.

OMB No. 1545-0074

2024Attachment
Sequence No.**37**

Department of the Treasury
 Internal Revenue Service

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

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	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	2b Taxable amount
3a	Agricultural program payments (see instructions)	3a	3b Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4b	4c Taxable amount
b	CCC loans forfeited		
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2024	5a	5b Taxable amount
c	If election to defer to 2025 is attached, check here <input type="checkbox"/>		5d Amount deferred from 2023
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	

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	21	
9	Chemicals	9		
10	Conservation expenses (see instructions)	10	22a	
11	Custom hire (machine work)	11	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13	24	
14	Feed	14	25	
15	Fertilizers and lime	15	26	
16	Freight and trucking	16	27	
17	Gasoline, fuel, and oil	17	28	
18	Insurance (other than health)	18	29	
19	Interest (see instructions):			
a	Mortgage (paid to banks, etc.)	19a	30a	
b	Other	19b	30b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	30c	
31	Total expenses. Add lines 8 through 30g. See instructions		30d	
32	Net farm rental income or (loss). 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 must go to line 34. See instructions		30e	
33	Reserved for future use		30f	
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions		30g	
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions		31	
			32	
			33	
			34a <input type="checkbox"/>	All investment is at risk.
			34b <input type="checkbox"/>	Some investment is not at risk.
			34c	

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

Form 4835 (2024)

Name _____

Taxpayer Identification Number _____

Description of Farm Rental

Form/Schedule _____

Unit _____

1.	Form 4835, Line 32 or 34, Net farm rental income or (loss)	1.	
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior suspended losses allowed:		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 carryover	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of net 1231 loss)	7.	
8.	Reserved	8.	
9.	Reserved	9.	
10.	Total subtraction to net profit or (loss). Add lines 7 through 9.	10.	
11.	Qualified business income for this activity. Line 1 plus line 6 less line 10.	11.	

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	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
At-Risk:						
Operating	_____	_____	_____	_____	_____	_____
Form 4797, Part II	_____	_____	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____	_____	_____
Section 179 expense	_____	_____	_____	_____	_____	_____
Other:						
Section 179 expense	_____	_____	_____	_____	_____	_____

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

**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 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**2 Your social security number****3 Address****4 Enter year in space provided and check one box.** For the tax year ending December 31, _____,I have been unable to obtain (or have received an incorrect) Form W-2 **OR** 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**6 Employer's or payer's TIN (if known)****7 Form W-2.** Enter wages, tips, other compensation, and taxes withheld.

- a Wages, tips, and other compensation _____
 b Social security wages _____
 c Medicare wages and tips _____
 d Social security tips _____
 e Federal income tax withheld _____

- f State income tax withheld
 (Name of state) _____
 g Local income tax withheld
 (Name of locality) _____
 h Social security tax withheld
 i Medicare tax withheld

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

- a Gross distribution
 b Taxable amount
 c Taxable amount not determined ...
 d Total distribution
 e Capital gain (included in line 8b)

- f Federal income tax withheld
 g State income tax withheld
 (Name of state) _____
 h Local income tax withheld
 (Name of locality) _____
 i Employee contributions
 j Distribution codes

9 How did you determine the amounts on lines 7 and 8 above?**10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.**

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 for the latest information.

OMB No. 1545-0074

2024

**Mail To: Department of the Treasury
Internal Revenue Service**

CUT HERE

Form **4868**

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or other tax year beginning

OMB No. 1545-0074

2024

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

, and ending

Part I Identification

1 Your name(s) (see instructions)

Address (see instructions)

City, town, or post office

State

ZIP code

2 Your social security number

3 Spouse's social security number

Part II Individual Income Tax

4 Estimate of total tax liability for 2024 \$ _____

5 Total 2024 payments _____

6 Balance due. Subtract line 5 from line 4.
See instructions _____

7 Amount you're paying (see instructions) _____

8 Check here if you're "out of the country" and a U.S. citizen
or resident. See instructions _____

9 Check here if you file Form 1040-NR and didn't receive
wages as an employee subject to U.S. income tax
withholding _____

For 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**

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 _____

, ending _____

Part I Identification

Part II Individual Income Tax

- | | | |
|---|--|--------------------------|
| 4 | Estimate of total tax liability for 2024 | \$ _____ |
| 5 | Total 2024 payments | _____ |
| 6 | Balance due. Subtract line 5 from
line 4. See instructions | _____ |
| 7 | Amount you're paying (see instr.) | _____ |
| 8 | Check here if you're "out of the country" and a U.S. citizen
or resident. See instructions | <input type="checkbox"/> |
| 9 | Check here if you file Form 1040-NR and didn't receive
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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 for the latest information.

OMB No. 1545-0074

2024

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Form **4868**

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or other tax year beginning

OMB No. 1545-0074

2024

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

, and ending

Part I Identification

1 Your name(s) (see instructions)

Address (see instructions)

City, town, or post office

State

ZIP code

2 Your social security number

3 Spouse's social security number

Part II Individual Income Tax

4 Estimate of total tax liability for 2024 \$ _____

5 Total 2024 payments _____

6 Balance due. Subtract line 5 from line 4.

See instructions _____

7 Amount you're paying (see instructions) _____

8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions

9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Form **4868** (2024)

Form **4952**Department of the Treasury
Internal Revenue Service**Investment Interest Expense Deduction**

OMB No. 1545-0191

Attach to your tax return.
Go to www.irs.gov/Form4952 for the latest information.**2024**Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2024 (see instructions)	1	
2 Disallowed investment interest expense from 2023 Form 4952, line 7	2	
3 Total investment interest expense. Add lines 1 and 2	3	

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	
b Qualified dividends included on line 4a	4b	
c Subtract line 4b from line 4a		4c
d Net gain from the disposition of property held for investment	4d	
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e	
f Subtract line 4e from line 4d		4f
g Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions		4g
h Investment income. Add lines 4c, 4f, and 4g		4h
5 Investment expenses (see instructions)		5
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0		6

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	
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2024)

Name	Taxpayer Identification Number																																																																																																																																																															
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43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.		43																																																																																																																																																														
44 Subtract Line 43 from Line 35. If result is a loss, enter zero.		Net capital gain from investments																																																																																																																																																														
45 Enter the lesser of Line 25 or Line 44.		Form 4952 Line 4e																																																																																																																																																														
46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.		Form 4952 Line 4f																																																																																																																																																														
47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.		Form 4952 Line 4g																																																																																																																																																														
48 Add Line 15, Line 46 and Line 47.		Form 4952 Line 4h																																																																																																																																																														
49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp		Form 4952 Line 5																																																																																																																																																														
50 Subtract investment expense from investment income. (Line 49 from Line 48)		Form 4952 Line 6																																																																																																																																																														
51 Subtract net investment income from total investment expense. (Line 50 from Line 1)		Form 4952 Line 7																																																																																																																																																														
52 Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.		Form 4952 Line 8																																																																																																																																																														

Name _____

Taxpayer Identification Number _____

- 1 Total investment interest expense
- 2 Interest income
- 3 Dividend income
- 4 Schedule F and Form 4835 investment income
- 5 Schedule C investment income
- 6 K-1 Investment income adjustment
- 7 K1-T Investment income adjustment
- 8 Gross Royalty income
- 9 Other investment income
- 10 K-1/K1-T Portfolio income
- 11 Net passive income recharacterized as nonpassive income
- 12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952
- 13 Add Line 2 through Line 12.
- 14 Qualified dividends included on Line 13.
- 15 Subtract Line 14 from Line 13.
- 16 Sch D non-business investment income +/- amount from Screens CO or 4952
- 17 Capital gain distributions
- 18 Net Like-kind capital gain or loss
- 19 Net Installment capital gain
- 20 Net K1-T capital gain or loss
- 21 Net K-1 capital gain or loss
- 22 Partner/Shareholder basis adjustment - net capital gain/loss
- 23 Net Form 6781 capital gain or loss
- 24 Adjustment from Screen 4952 and other adjustments
- 25 Add Line 16 through Line 24. If result is a loss, enter zero.
- 26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952
- 27 Capital gain distributions
- 28 Long-term capital gain or loss from like-kind exchanges
- 29 Long-term capital gain from installment sales
- 30 Long-term capital gain or loss from Schedules K-1
- 31 Partner/Shareholder basis adjustment - long-term capital gain/loss
- 32 Long-term capital gain or loss from Schedules K1-T
- 33 Long-term capital gains or losses from Form 6781
- 34 Adjustment from Screen Misc
- 35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.
- 36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952
- 37 Short-term capital gain or loss from like-kind exchanges
- 38 Short-term capital gain from installment sales
- 39 Short-term capital gain or loss from Schedules K-1
- 40 Partner/Shareholder basis adjustment - short-term capital gain/loss
- 41 Short-term capital gain or loss from Schedules K1-T
- 42 Short-term capital gain or loss from Form 6781
- 43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero.
- 44 Subtract Line 43 from Line 35. If result is a loss, enter zero.
- 45 Enter the lesser of Line 25 or Line 44.
- 46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.
- 47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.
- 48 Add Line 15, Line 46 and Line 47.
- 49 **Investment expenses.** Sum of bond premium amort exp not subject to 2% & royalty exp
- 50 Subtract investment expense from investment income. (Line 49 from Line 48)
- 51 Subtract net investment income from total investment expense. (Line 50 from Line 1)
- 52 **Investment Interest expense deduction.** Enter the smaller of Line 50 or Line 1.

Form 4952-AMT Line 3 1

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Form 4952-AMT Line 4a 13

Form 4952-AMT Line 4b 14

Form 4952-AMT Line 4c 15

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Form 4952-AMT Line 4d 25

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AMT Net capital gain from investments

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Name

Taxpayer Identification Number

Form 4952 - Investment Expenses Worksheet

1. Enter the amount from line 9 of the Itemized Deductions Worksheet 1. _____
2. Enter the amount from line 3 of the Itemized Deductions Worksheet 2. _____
3. Itemized deduction phase-out percentage. Divide line 1 by line 2. 3. _____
4. **Deductible itemized deduction post-phase-out percentage.** Subtract line 3 from 1.0 4. _____
5. Enter the amount of investment expenses reported on Schedule A, line 23 5. _____
6. Multiply line 5 by line 4 6. _____
7. Enter your total miscellaneous expenses subject to the 2% AGI limitation from Schedule A, line 27 7. _____
8. Multiply line 7 by line 4 8. _____
9. Enter the smaller of line 6 or line 8 9. _____
10. Enter the bond premium amortization reported on Schedule A, line 28 10. _____
11. Multiply line 10 by line 4 11. _____
12. **Investment expenses.** Add lines 9 and 11. Enter this amount on line 49 of the Investment Income Worksheet 12. _____

Name of recipient of distribution

Identifying number

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		
2		
3		
4		
5a		
5b		

Part II Complete this part to choose the 20% capital gain elections (see instructions)

- 6 Capital gain part from Form 1099-R, box 3
 - 7 Multiply line 6 by 20% (0.20)
- 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.

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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
- 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
- 14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-
- 15 Multiply line 14 by 20% (0.20)
- 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)
- 21 Multiply line 16 by the decimal on line 20
- 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
- 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

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Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

OMB No. 1545-0074

2024Department of the Treasury
Internal Revenue Service

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

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form5074 for the latest information.

Attachment Sequence No. 168

Your social security number

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)
 15 Other income. List type and amount
16 Total income. Add lines 1 through 15

	Guam	CNMI
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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
- 29** Add lines 17 through 28
30 Adjusted gross income. Subtract line 29 from line 16

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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

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32		
33		
34		
35		

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 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

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

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

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended return, check here

Foreign country name

Foreign province/state/county

Foreign postal code

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

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040) — see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

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

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 | |
| 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) | 6 | |
| 7 Amount subject to additional tax. Subtract line 6 from line 5 | 7 | |
| 8 Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8 | 8 | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Repayment of the First-Time
Homebuyer Credit

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

Go to www.irs.gov/Form5405 for instructions and the latest information.

Name shown on return

Your social security number

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
- 2 If you meet the following conditions, check here 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: _____
- 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**
- 5 Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2023 **5**
- 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**
- 7 Enter the gain on the disposition of your main home (from line 15 below) **7**
- 8 **Amount of the credit to be repaid.** See instructions **8**

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**
 - 10 Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award **10**
 - 11 Subtract line 10 from line 9. This is the amount realized on the sale of the home **11**
 - 12 Adjusted basis of home sold (see instructions) **12**
 - 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**
 - 14 Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit **14**
 - 15 Subtract line 14 from line 11 **15**
- 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.

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

Form 5405 (Rev. 11-2024)

Name _____

Taxpayer Identification Number _____

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.

15 - Year Repayment			15 - Year Repayment		
Year	Schedule	Payment made	Year	Schedule	Payment made
2010	_____	_____	2010	_____	_____
2011	_____	_____	2011	_____	_____
2012	_____	_____	2012	_____	_____
2013	_____	_____	2013	_____	_____
2014	_____	_____	2014	_____	_____
2015	_____	_____	2015	_____	_____
2016	_____	_____	2016	_____	_____
2017	_____	_____	2017	_____	_____
2018	_____	_____	2018	_____	_____
2019	_____	_____	2019	_____	_____
2020	_____	_____	2020	_____	_____
2021	_____	_____	2021	_____	_____
2022	_____	_____	2022	_____	_____
2023	_____	_____	2023	_____	_____
2024	_____	_____	2024	_____	_____
Total	_____	_____	Total	_____	_____
	Payment in 2024	_____		Payment in 2024	_____
First-time homebuyer credit remaining to repay	_____	_____	First-time homebuyer credit remaining to repay	_____	_____

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.

Credit Taken	Date Acquired	36-Month Holding Period	Credit Taken	Date Acquired	36-Month Holding Period
_____	_____	_____	_____	_____	_____

Form 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 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 _____, and ending _____

Attachment
Sequence No. 121

Name of person filing this return

A Identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

B Category of filer (See instructions. Check applicable box(es).)1a 1b 1c 2 3 4 5a 5b 5c

City or town, state, and ZIP code

C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period

%

Filer's tax year beginning _____, and ending _____

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

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**b(1)** Employer identification number, if any**b(2)** Reference ID number (see instructions)**b(3)** Previous reference ID number(s), if any (see instructions)**c** Country under whose laws incorporated

d Date of incorp.	e Principal place of business	f Principal business activity code no.	g Principal business activity	h Functional currency code
--------------------------	--------------------------------------	---	--------------------------------------	-----------------------------------

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**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) _____

c Name and address of foreign corporation's statutory or resident agent in country of incorporation**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**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

Schedule B Shareholders of Foreign Corporation

Part I U.S. Shareholders of Foreign Corporation (see instructions)

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	
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	
	4 Dividends	4	
	5 Interest	5	
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
Deductions	8a Foreign currency transaction gain or loss—unrealized	8a	
	b Foreign currency transaction gain or loss—realized	8b	
	9 Other income (attach statement)	9	
	10 Total income (add lines 3 through 9)	10	
	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	
Net Income	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	
	18 Total deductions (add lines 11 through 17)	18	
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	
Other Comprehensive Income	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit)—current	21a	
	b Income tax expense (benefit)—deferred	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	
	23a Foreign currency translation adjustments	23a	
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

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.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1	
2a Trade notes and accounts receivable	2a	
b Less allowance for bad debts	2b ())()
3 Derivatives	3	
4 Inventories	4	
5 Other current assets (attach statement)	5	
6 Loans to shareholders and other related persons	6	
7 Investment in subsidiaries (attach statement)	7	
8 Other investments (attach statement)	8	
9a Buildings and other depreciable assets	9a	
b Less accumulated depreciation	9b ())()
10a Depletable assets	10a	
b Less accumulated depletion	10b ())()
11 Land (net of any amortization)	11	
12 Intangible assets:		
a Goodwill	12a	
b Organization costs	12b	
c Patents, trademarks, and other intangible assets	12c	
d Less accumulated amortization for lines 12a, 12b, and 12c	12d ())()
13 Other assets (attach statement)	13	
14 Total assets	14	
Liabilities and Shareholders' Equity		
15 Accounts payable	15	
16 Other current liabilities (attach statement)	16	
17 Derivatives	17	
18 Loans from shareholders and other related persons	18	
19 Other liabilities (attach statement)	19	
20 Capital stock:		
a Preferred stock	20a	
b Common stock	20b	
21 Paid-in or capital surplus (attach reconciliation)	21	
22 Retained earnings	22	
23 Less cost of treasury stock	23 ())()
24 Total liabilities and shareholders' equity	24	

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?
If "Yes," see the instructions for required statement. | Yes | No |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | Yes | No |
| 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)?
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions). | Yes | No |
| 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)?
If "Yes," complete lines 4b and 4c. | Yes | No |
| b Enter the total amount of the base erosion payments | \$ _____ | |
| c Enter the total amount of the base erosion tax benefits | \$ _____ | |
| 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?
If "Yes," complete line 5b. | Yes | No |
| b Enter the total amount of the disallowed deductions (see instructions) | \$ _____ | |

Schedule G Other Information (continued)

	Yes	No
6a Is the filer claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transactions with the foreign corporation?		
If "Yes," complete lines 6b, 6c, and 6d. See instructions.		
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)	\$ _____	
c 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	\$ _____	
d Enter the amount of gross receipts derived from all services provided to the foreign corporation that the filer included in its computation of FDDEI	\$ _____	
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?		
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.		
8 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))?		
9a 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?		
If "Yes," go to line 9b.		
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year	\$ _____	
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)?		
If "Yes," see instructions and attach statement.		
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?		
If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		
13 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?		
14 Did you answer "Yes" to any of the questions in the instructions for line 14?		
If "Yes," enter the corresponding code(s) from the instructions and attach statement		
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?		
If "Yes," enter the amount	\$ _____	
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?		
If "Yes," enter the amount	\$ _____	
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?		
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)?		
18a 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)?		
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)?		
19a 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?		
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such transaction(s), distribution(s), and acquisition(s)	\$ _____	
(2) The amount of such related party indebtedness	\$ _____	

Schedule G Other Information (continued)		Yes	No
20a	During the tax year, did the foreign corporation pay or accrue any Top-up Tax? See instructions		
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)	\$ _____	
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes)	\$ _____	
(3)	UTPR (or similar taxes)	\$ _____	

Form **5471** (Rev. 12-2024)

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	Identifying number
1a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions)	1b
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6)	1c
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6)	1d
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1e
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1f
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1g
h Other subpart F income (enter result from Worksheet A)	1h
2 Earnings invested in U.S. property (enter the result from Worksheet B)	2
3 Reserved for future use	3
4 Factoring income	4
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	
5a Section 245A eligible dividends (see instructions)	5a
b Extraordinary disposition amounts (see instructions)	5b
c Extraordinary reduction amounts (see instructions)	5c
d Section 245A(e) dividends (see instructions)	5d
e Dividends not reported on line 5a, 5b, 5c, or 5d	5e
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6
7a Was any income of the foreign corporation blocked? 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.	
8a 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)?	
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 \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.	
9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____	

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 for instructions and the latest information.

Name of person filing Form 5471

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Identifying number

- a Separate Category (Enter code—see instructions.) **u** _____
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) **u** _____
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) **u** _____

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)
1				<input type="checkbox"/>			
2				<input type="checkbox"/>			
3				<input type="checkbox"/>			
4				<input type="checkbox"/>			
	(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		<input type="checkbox"/>					
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5 Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					u		
6 Total (combine lines 1 through 4 of column (m))						u	

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)
1					
2					
3					
4					
	(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					
2					
3					
4					
5 Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6				u	

For Paperwork Reduction Act Notice, see instructions.

DAA

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

- a Separate Category (Enter code—see instructions) **u** _____
- b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) **u** _____
- c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) **u** _____

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** _____
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									
2									
3	In functional currency (combine lines 1 and 2)							u _____	
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions))							u _____	

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation

	(a) Subpart F Income	Taxes related to:		
		(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-
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Adjustment for foreign tax redetermination			
3a	Taxes unsuspended under anti-splitter rules			
b	Taxes suspended under anti-splitter rules			
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)			
5	Taxes carried over in nonrecognition transactions			
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)			
7	Other adjustments (attach statement)			
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)			
9	Taxes deemed paid with respect to inclusions (see instructions)			
10	Taxes deemed paid with respect to actual distributions			
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
12	Other (attach statement)			
13	Balance of taxes paid or accrued (combine lines 8 through 12 in column (a), (b), and (c))			
14	Reserved for future use			
15	Reduction for other taxes not deemed paid			
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			

Name of foreign corporation	EIN (if any)	Reference ID number (see Instructions)
a Separate Category (Enter code—see instructions.)	u _____	u _____
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)	u _____	u _____
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)	u _____	u _____

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
1a										
b										
c										
2										
3a										
b										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										

**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 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

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.

- 2 During the course of the tax year, did the foreign corporation become a participant in the CSA?

Yes	No

- 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?

%

- 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?

- b If the answer to question 5a is "Yes," enter the present value of the platform contributions in U.S. dollars

\$

- 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
 Market capitalization method Income method
 Residual profit split method Acquisition price method
 Unspecified method

- 6a Enter the total amount of stock-based compensation deductions claimed by the filer for the tax year

\$

- 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

\$

- 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?

- 7a For the tax year, enter the total amount of intangible development costs for the CSA

\$

- 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

\$

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule G-1 (Form 5471) (Rev. 12-2023)

SCHEDULE H
(Form 5471)

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Current Earnings and Profits

u Attach to Form 5471.

u Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

IMPORTANT: Enter the amounts on lines 1 through 5c in functional currency.

- | Line | Amount | Identifying number |
|---|------------|--------------------|
| 1 Current year net income or (loss) per foreign books of account | 1 | |
| 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 | 2a | |
| b Depreciation and amortization | 2b | |
| c Depletion | 2c | |
| d Investment or incentive allowance | 2d | |
| e Charges to statutory reserves | 2e | |
| f Inventory adjustments | 2f | |
| g Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)) | 2g | |
| h Foreign currency gains or losses | 2h | |
| i Other (attach statement) | 2i | |
| 3 Total net additions | 3 | |
| 4 Total net subtractions | 4 | |
| 5a Current earnings and profits (line 1 plus line 3 minus line 4) | 5a | |
| b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | 5b | |
| 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 | | 5c |
| (i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)) | 5c(i) | |
| (ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)) | 5c(ii) | |
| (iii) Section 901(j) category: | | |
| (A) Enter the country code of the sanctioned country u _____ 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) | 5c(iii)(A) | |
| (B) Enter the country code of the sanctioned country u _____ 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) | 5c(iii)(B) | |
| (C) Enter the country code of the sanctioned country u _____ 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) | 5c(iii)(C) | |
| (D) Enter the country code of the sanctioned country u _____ 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) | 5c(iii)(D) | |
| 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)) | 5d | |
| e Enter exchange rate used for line 5d | u | |

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 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

Separate Category (Enter code – see instructions.)		Functional Currency	Conversion Rate	U.S. Dollars
1	Gross income (see instructions if cost of goods sold exceed gross receipts)	1		
2	Exclusions (see instructions if cost of goods sold exceed gross receipts)			
a	Effectively connected income			
b	Subpart F income			
c	High-tax exception income per section 954(b)(4)			
d	Related party dividends			
e	Foreign oil and gas extraction income			
3	Total exclusions (combine lines 2a through 2e)	3		
4	Gross income less total exclusions (line 1 minus line 3) (see instructions)	4		
5	Deductions properly allocable to amount on line 4	5		
6	Tested income (loss) (line 4 minus line 5) (see instructions)	6		
7	Tested foreign income taxes	7		
8	Qualified business asset investment (QBAI)	8		
9 a	Interest expense included in line 5	9a		
b	Qualified interest expense	9b		
c	Tested loss QBAI amount	9c		
d	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d		
10 a	Interest income included in line 4	10a		
b	Qualified interest income	10b		
c	Tested interest income (line 10a minus line 10b). If zero or less enter -0-	10c		

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

 Attach to Form 5471. Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

- a** Separate Category (Enter code—see instructions.) **u** _____
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) **u** _____

Part I Accumulated E&P of Controlled Foreign Corporation

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)	Hoving Deficit and Deduction for Suspended Taxes	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a Balance at beginning of year (as reported on prior year Schedule J)						
b Beginning balance adjustments (attach statement)						
c Adjusted beginning balance (combine lines 1a and 1b)						
2a Reduction for taxes unsuspended under anti-splitter rules						
b Disallowed deduction for taxes suspended under anti-splitter rules						
3 Current year E&P (or deficit in E&P) (enter amount) from applicable line 5c of Schedule H)						
4 E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
5a E&P carried over in nonrecognition transaction						
b Reclassify deficit in E&P as hoving deficit after nonrecognition transaction						
6 Other adjustments (attach statement)						
7 Total current and accumulated E&P (combine lines 1c through 6)						
8 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
9 Actual distributions						
10 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
11 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12 Other adjustments (attach statement)						
13 Hoving deficit offset of undistributed post-transaction E&P (see instructions)						
14 Balance at beginning of next year (combine lines 7 through 13)						

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
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	(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	(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))	
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

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	1	
2	Additions (amounts subject to future recapture)	2	
3	Subtractions (amounts recaptured in current year)	3	
4	Balance at end of year (combine lines 1 through 3)	4	

**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 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

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

(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)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14					
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade					
18 Purchases of property rights (patents, trademarks, etc.)					
19 Platform contribution transaction payments paid					
20 Cost sharing transaction payments paid					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid					
23 Rents, royalties, and license fees paid					
24 Hybrid dividends paid (see instructions)					
25 Dividends paid (exclude hybrid dividends paid)					
26 Interest paid					
27 Premiums paid for insurance or reinsurance					
28 Loan guarantee fees paid					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

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Schedule M (Form 5471) (Rev. 12-2021)

Name of person filing Form 5471

Identifying number

(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					
32 Amounts borrowed (enter the maximum loan balance during the year)-see instructions					
33 Accounts Receivable					
34 Amounts loaned (enter the maximum loan balance during the year)-see instructions					

Schedule M (Form 5471) (Rev. 12-2021)

SCHEDULE O
(Form 5471)

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

Information about Schedule O (Form 5471) and its instructions is at www.irs.gov/form5471
u Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

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

(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

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.

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) shareholder 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	

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

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
(f) Amount received	(g) Name and address of person to whom disposition of stock was made					

Section E – Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor			(b) Identifying number (if any)	(c) Date of transfer
(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)		

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).

(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 ►

(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).

**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 for instructions and the latest information.

Name of person filing Form 5471	Identifying number			
Name of U.S. shareholder	Identifying number			
Name of foreign corporation	EIN (if any)	Reference ID number (see instructions)		
a Separate Category (Enter code – see instructions.)		<input type="checkbox"/> _____		
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		<input checked="" type="checkbox"/> _____		
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
1a Balance at the beginning of year (see instructions)				
b Beginning balance adjustments (attach statement)				
c Adjusted beginning balance (combine lines 1a and 1b)				
2 Reduction for taxes unsuspended under anti-splitter rules				
3 Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporations				
4 Previously taxed E&P carried over in nonrecognition transaction				
5 Other adjustments (attach statement)				
6 Total previously taxed E&P (combine lines 1c through 5)				
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P				
8 Actual distributions of previously taxed E&P				
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
10 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)				
11 Other adjustments (attach statement)				
12 Balance at beginning of next year (combine lines 6 through 11)				

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
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

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
1a	Balance at the beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporations			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

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
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

**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 for instructions and the latest information.**

Name of person filing Form 5471

Identifying number

Name of foreign corporation

EIN (if any)

Reference ID number (see instructions)

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)
- B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions)
- C If code "901" is entered on line A, enter the country code for the sanctioned country (see instructions)
- 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)							
(1) Unit name:							
(2) Unit name:							
b Net Gain From Certain Property Transactions (Total)							
(1) Unit name:							
(2) Unit name:							
c Net Gain From Commodities Transactions (Total)							
(1) Unit name:							
(2) Unit name:							
d Net Foreign Currency Gain (Total)							
(1) Unit name:							
(2) Unit name:							
e Income Equivalent to Interest (Total)							
(1) Unit name:							
(2) Unit name:							
f Other Foreign Personal Holding Company Income (Total) (attach statement—see instructions)							
(1) Unit name:							
(2) Unit name:							

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									
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b								<input type="checkbox"/>	
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c								<input type="checkbox"/>	
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	
d								<input type="checkbox"/>	
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	
e								<input type="checkbox"/>	
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	
f								<input type="checkbox"/>	
(1)							<input type="checkbox"/>	<input type="checkbox"/>	
(2)							<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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)
1 Subpart F Income Groups							
g Foreign Base Company Sales							
Income (Total)							
(1) Unit name:							
(2) Unit name:							
h Foreign Base Company Services							
Income (Total)							
(1) Unit name:							
(2) Unit name:							
i Full Inclusion Foreign Base							
Company Income (Total)							
(1) Unit name:							
(2) Unit name:							
j Insurance Income (Total)							
(1) Unit name:							
(2) Unit name:							
k International Boycott Income							
l Bribes, Kickbacks, and Other Payments							
m Section 901(j) income							
2 Recaptured Subpart F Income							
3 Tested Income Group (Total)							
(1) Unit name:							
(2) Unit name:							
4 Residual Income Group (Total)							
(1) Unit name:							
(2) Unit name:							
5 Total							

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									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
(1)									
(2)									
k									
l									
m									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

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 for instructions and the latest information.

Name of person filing Form 5471			Identifying number	
Name of foreign corporation		EIN (if any)	Reference ID number (see instructions)	
	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

Name _____

Taxpayer Identification Number _____

**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. _____
- b. Income equivalent to interest (section 954(c)(1)(E)) 1b. _____
- c. Net income from a notional principal contract (section 954(c)(1)(F)) 1c. _____
- d. Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D)) 1d. _____
- e. Excess of gains over losses from commodity transactions (section 954(c)(1)(C)) 1e. _____
- f. Excess of gains over losses from certain property transactions (section 954(c)(1)(B)) 1f. _____
- g. Payments in lieu of dividends (section 954(c)(1)(G)) 1g. _____
- h. Certain amounts received for services under personal service contracts (section 954(c)(1)(H)) 1h. _____
- i. Certain amounts from sales of partnership interests to which the look-through rule of
section 954(c)(4) applies 1i. _____
- 2. Gross foreign personal holding company income. Add lines 1a though 1i 2. _____
- 3. Gross foreign base company sales income (determined after the application of section 952(b)) (see section 954(d)) 3. _____
- 4. Gross foreign base company services income (determined after the application of section 952(b)) (see section 954(e)) 4. _____
- 5. Gross foreign base company income. Add lines 2 through 4 5. _____
- 6. Gross insurance income (see sections 953 and 954(b)(3)(C) and the instructions for lines 16 and 17) 6. _____
- 7. Gross foreign base company income and gross insurance income. Add lines 5 and 6 7. _____
- 8. Enter 5% of total gross income (as computed for income tax purposes) 8. _____
- 9. Enter 70% of total gross income (as computed for income tax purposes) 9. _____
- 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. _____
- 11. If line 7 is more than line 9, enter total gross income (as computed for income tax purposes) 11. _____
- 12. Total adjusted gross foreign base company income and insurance income. (enter the greater of line 7 or line 11) 12. _____

13. Adjusted net foreign personal holding company income:

- a. Enter amount from line 2 13a. _____
- b. Expenses directly related to amount on line 2 13b. _____
- c. Subtract line 13b from line 13a 13c. _____
- d. Related person interest expense (see section 954(b)(5)) 13d. _____
- e. Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5) 13e. _____
- f. Net foreign personal holding company income. Line 13c minus the sum of lines 13d and 13e. 13f. _____
- g. Amount of line 13f excluded pursuant to section 952(c) 13g. _____
- h. Subtract line 13g from line 13f 13h. _____
- i. Amount of line 13h excluded pursuant to the high tax exception of section 954(b)(4) 13i. _____
- j. Adjusted net foreign personal holding company income. Subtract line 13i from line 13h 13j. _____

14. Adjusted net foreign base company sales income:

- a. Enter amount from line 3 14a. _____
- b. Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5) 14b. _____
- c. Net foreign base company sales income. Subtract line 14b from line 14a 14c. _____
- d. Amount of line 14c excluded pursuant to section 952(c) 14d. _____
- e. Subtract line 14d from line 14c 14e. _____
- f. Amount of line 14e excluded pursuant to the high tax exception of section 654(b)(4) 14f. _____
- g. Adjusted net foreign base company sales income. Subtract line 14f from line 14e 14g. _____

15. Adjusted net foreign base company services income:

- a. Enter amount from line 4 15a. _____
- b. Expenses allocated and apportioned to line 4 under section 954(b)(5) 15b. _____
- c. Net foreign base company services income. Subtract line 15b from 15a 15c. _____
- d. Amount of line 15c excluded pursuant to section 952(c) 15d. _____
- e. Subtract line 15d from line 15c 15e. _____
- f. Amount of line 15e excluded pursuant to the high tax exception of section 954(b)(4) 15f. _____
- g. Adjusted net foreign base company services income. Subtract line 15f from line 15e 15g. _____

Name _____

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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) 16a. _____
- b. Expenses allocated and apportioned to the amount on line 16a under section 953 16b. _____
- c. Net insurance income. Subtract line 16b from line 16a 16c. _____
- d. Amount of line 16c excluded pursuant to section 952(c) 16d. _____
- e. Subtract line 16d from line 16c 16e. _____
- f. Amount of line 16e excluded pursuant to the high tax exception of section 954(b)(4) 16f. _____
- g. Adjusted net insurance income. Subtract line 16f from line 16e 16g. _____

17. Adjusted net related person insurance income:

- a. Enter amount from line 6 that is related person insurance income 17a. _____
- b. Expenses allocated and apportioned to the amount on line 17a under section 953 17b. _____
- c. Net related person insurance income. Subtract line 17b from line 17a 17c. _____
- d. Amount of line 17c excluded pursuant to section 952(c) 17d. _____
- e. Subtract line 17d from line 17c 17e. _____
- f. Amount of line 17e excluded pursuant to the high tax exception of section 954(b)(4) 17f. _____
- g. Adjusted net related person insurance income. Subtract line 17f from line 17e 17g. _____

18. Adjusted net full inclusion foreign base company income:

- a. Enter the excess, if any, of line 12 over line 7 18a. _____
- b. Enter amount from line 7 18b. _____
- c. Multiply line 18b by 90% (0.9) 18c. _____
- 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) 18d. _____
- e. If line 18d is more than line 18c, enter zero here and skip the remainder of line 18.
If line 18d is less than or equal to line 18c, enter the amount of line 18a 18e. _____
- f. Expenses allocated and apportioned to the amount on line 18e under section 954(b)(5) 18f. _____
- g. Net full inclusion foreign base company income. Subtract line 18f from line 18e 18g. _____
- h. Amount of line 18g excluded pursuant to section 952(c) 18h. _____
- i. Subtract line 18h from line 18g 18i. _____
- j. Amount of line 18i excluded pursuant to the high tax exception of section 954(b)(4) 18j. _____
- k. Adjusted net full inclusion foreign base company income. Subtract line 18j from line 18i 18k. _____

19. International boycott income (section 952(a)(3)) 19. _____**20. Illegal bribes, kickbacks, and other payments (section 952(a)(4))** 20. _____**21. Income described in section 952(a)(5) (see instructions)** 21. _____**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. _____**23. Exclusions under section 959(b) and section 961(c) basis that apply to line 13j amount** 23. _____**24. Section 954(c) subpart F Foreign Personal Holding Company Income.** Subtract line 23 from line 13j 24. _____**25. Exclusions under section 959(b) that apply to line 14g amount** 25. _____**26. Section 954(d) subpart F Foreign Base Company Sales Income.** Subtract line 25 from line 14g 26. _____**27. Exclusions under section 959(b) that apply to line 15g amount** 27. _____**28. Section 954(d) subpart F Foreign Base Company Services Income.** Subtract line 27 from line 15g 28. _____**29. Exclusions under §959(b) that apply to line 16g, 17g, 18k, 19, 20, and 21 amounts** 29. _____**30. Other subpart F income.** Subtract line 29 from the sum of lines 16g, 17g, 18k, 19, 20, and 21 30. _____**31. Total subpart F income.** Add lines 24, 26, 28, and 30 31. _____**32. Shareholder's pro rata share of line 24** 32. _____**33. Shareholder's pro rata share of export trade income that applies to line 32 amount (\$970(a))** 33. _____**34. §954(c) subpart F Foreign Personal Holding Company Income subtotal.** Subtract line 33 from line 32 34. _____**35. Shareholder's pro rata share of line 26** 35. _____**36. Shareholder's pro rata share of export trade income that applies to line 35 amount (\$970(a))** 36. _____**37. §954(d) subpart F Foreign Base Company Sales Income subtotal.** Subtract line 36 from line 35 37. _____**38. Shareholder's pro rata share of line 28** 38. _____

Name _____

Taxpayer Identification Number _____

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 ($\$970(a)$) 39. _____
40. $\$954(c)$ subpart F Foreign Base Company Services Income subtotal. Subtract line 39 from line 38 40. _____
41. Shareholder's pro rata share of line 30 41. _____
42. Shareholder's pro rata share of export trade income that applies to line 41 amount ($\$970(a)$) 42. _____
43. Other subpart F income subtotal. Subtract line 42 from line 41 43. _____
44. Add lines 34, 37, 40, and 43 44. _____
45. Ratio of days in the tax year the corporation was a CFC multiplied by line 44 45. _____
46. Dividends paid to any other person with respect to your stock during the tax year 46. _____
47. Ratio of days in the tax year you did not own stock multiplied by line 44 47. _____
48. Enter the smaller of line 46 or line 47 48. _____
49. **Shareholders's pro rata share of subpart F income.** Subtract line 48 from line 45 49. _____
50. Amount of line 49 that applies to section 954(c) subpart F Foreign Personal Holding Company Income 50. _____
51. Translate the amount on line 50 from functional currency to U.S. dollars at the average exchange rate. See section 989(b) 51. _____
52. Shareholder's pro rata share of line 51 attributable to a qualified activity under section 952(c)(1)(B) 52. _____
53. Subtract line 52 from line 51. Enter the result here and on Form 5471, Schedule I, line 1e 53. _____
54. Amount of line 49 that applies to section 954(d) subpart F Foreign Base Company Sales Income 54. _____
55. Translate the amount on line 54 from functional currency to U.S. dollars at the average exchange rate. See section 989(b) 55. _____
56. Shareholder's pro rata share of line 55 attributable to a qualified activity under section 952(c)(1)(B) 56. _____
57. Subtract line 56 from line 55. Enter the result here and on Form 5471, Schedule I, line 1f 57. _____
58. Amount of line 49 that applies to section 954(e) subpart F Foreign Base Company Services Income 58. _____
59. Translate the amount on line 58 from functional currency to U.S. dollars at the average exchange rate. See section 989(b) 59. _____
60. Shareholder's pro rata share of line 59 attributable to a qualified activity under section 952(c)(1)(B) 60. _____
61. Subtract line 60 from line 59. Enter the result here nad on Form 5471, Schedule I, line 1g 61. _____
62. Amount of line 49 that applies to subpart F insurance income 62. _____
63. Translate the amount on line 62 from functional currency to U.S. dollars at the average exchange rate. See section 989(b) 63. _____
64. Shareholder's pro rata share of line 63 attributable to a qualified activity under section 952(c)(1)(B) 64. _____
65. Subtract line 64 from line 63. Add the result to the amount on line 67 65. _____
66. Amount of line 49 that applies to other subpart F income. 66. _____
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 67. _____

Name _____

Taxpayer Identification Number _____

**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 a.
b. The second quarter of the tax year b.
c. The third quarter of the tax year c.
d. The fourth quarter of the tax year d.
2. Number of quarters ends the foreign corporation was a CFC during the tax year 2.
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.) 3.
4. U.S. shareholder's pro rata share of the amount on line 3 4.
5. U.S. shareholder's earnings and profits described in section 959(c)(1)(A) after reductions for current year distributions 5.
6. **Section 956(a)(1) amount.** Subtract line 5 from 4 6.
7. Applicable earnings:
a. Current earnings and profits a.
b. Line 7a plus accumulated earnings and profits b.
8. Enter the greater of line 7a or line 7b 8.
9. Distributions made by the CFC during the tax year 9.
10. Subtract line 9 from line 8 10.
11. Earnings and profits described in section 959(c)(1) 11.
12. **Applicable earnings** Subtract line 11 from line 10 12.
13. **Section 956(a)(2) amount.** U.S. shareholder's pro rata share of the amount on line 12 13.
14. **Section 965(a) amount.** U.S. shareholder's earnings invested in U.S. property. (Enter the smaller of line 6 or line 13) 14.
15. Amount on line 14 that is excluded from the U.S. shareholder's gross income under section 959(a)(2) 15.
16. **Section 956 inclusion.** Subtract line 15 from line 14 16.
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 17.

Name

Taxpayer Identification Number

**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. _____
2. U.S. shareholder's pro rata share of line 1 2. _____
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. _____
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. _____
 - 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. _____
 - c. Add lines 4a and 4b c. _____
 - 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. _____
5. Subtract line 4d from line 4c 5. _____
6. Enter the smallest of line 2, 3, or 5 6. _____
- 7a. Ratio of the number of days in the tax year that the foreign corporation was a CFC multiplied the by line 6 7a. _____
- 7b. Translate the amount on line 7a from functional currency to U.S. dollars at the average exchange rate. See section 989(b)
Enter the result here and on line 3, Schedule I 7b. _____

Residential Energy Credits

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

Go to www.irs.gov/Form5695 for instructions and the latest information.

Name(s) shown on return

Your social security number

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.

Number and street	Unit no.	City or town	State	ZIP code
-------------------	----------	--------------	-------	----------

- | | | |
|--|----|--|
| 1 Qualified solar electric property costs | 1 | |
| 2 Qualified solar water heating property costs | 2 | |
| 3 Qualified small wind energy property costs | 3 | |
| 4 Qualified geothermal heat pump property costs | 4 | |
| 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 | 5a | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b If you checked the "Yes" box, enter the qualified battery technology costs | 5b | |
| 6a Add lines 1 through 5b | 6a | |
| b Multiply line 6a by 30% (0.30) | 6b | |
| 7a Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11. | 7a | <input type="checkbox"/> Yes <input type="checkbox"/> No |

b Enter the complete address of the main home where you installed the fuel cell property.

Number and street	Unit no.	City or town	State	ZIP code
c If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)	8			
8 Qualified fuel cell property costs	9			
9 Multiply line 8 by 30% (0.30)	10			
10 Kilowatt capacity of property on line 8 above x \$1,000				
11 Enter the smaller of line 9 or line 10	11			
12 Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16	12			
13 Add lines 6b, 11, and 12	13			
14 Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	14			
15 Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	15			
16 Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13	16			

Part II Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

17a	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17b	Are you the original user of the qualified energy efficiency improvements?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17c	Are the components reasonably expected to remain in use for at least 5 years?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>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.</p>			
d	Enter the complete address of the main home where you made the qualifying improvements.		
<p>Caution: You can only have one main home at a time. (See instructions.)</p>			
Number and street		Unit no.	City or town
			State ZIP code
e	Were any of these improvements related to the construction of this main home?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>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.</p>			
18	Insulation or air sealing material or system.	<input type="checkbox"/> 18a	
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.)	<input type="checkbox"/> 18b	
b	Multiply line 18a by 30% (0.30). Enter the results. Do not enter more than \$1,200	<input type="checkbox"/> 19e	
19	Exterior doors that meet the applicable Energy Star requirements.	<input type="checkbox"/> 19a	
a	Enter the cost of the most expensive door you bought	<input type="checkbox"/> 19b	
b	Multiply line 19a by 30% (0.30). Do not enter more than \$250	<input type="checkbox"/> 19c	
c	Enter the cost of all other qualifying exterior doors	<input type="checkbox"/> 19d	
d	Multiply line 19c by 30% (0.30)	<input type="checkbox"/> 20a	
e	Add lines 19b and 19d. Do not enter more than \$500	<input type="checkbox"/> 20b	
20	Windows and skylights that meet the Energy Star certification requirements.	<input type="checkbox"/> 20a	
a	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)	<input type="checkbox"/> 20b	
b	Multiply line 20a by 30% (0.30). Enter the results. Do not enter more than \$600	<input type="checkbox"/> 21a	

Section B—Residential Energy Property Expenditures

21a	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
21b	Was the qualified energy property originally placed into service by you?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>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.</p>			
c	Enter the complete address of each home where you installed qualified energy property.		
Number and street		Unit no.	City or town
			State ZIP code
22	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)	<input type="checkbox"/> 22a	
a	Enter the cost of central air conditioners	<input type="checkbox"/> 22b	
b	Multiply line 22a by 30% (0.30). Enter the results. Do not enter more than \$600	<input type="checkbox"/> 23a	
23a	Enter the cost of natural gas, propane, or oil water heaters	<input type="checkbox"/> 23b	
b	Multiply line 23a by 30% (0.30). Enter the results. Do not enter more than \$600	<input type="checkbox"/> 24a	
24a	Enter the cost of natural gas, propane, or oil furnace or hot water boilers	<input type="checkbox"/> 24b	
b	Multiply line 24a by 30% (0.30). Enter the results. Do not enter more than \$600	<input type="checkbox"/> 24b	

Section B—Residential Energy Property Expenditures (continued)

25a Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders	25a		
b Multiply line 25a by 30% (0.30). Enter the results. Do not enter more than \$600		25b	
26 Home energy audits.			
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.)		26a	<input type="checkbox"/> Yes <input type="checkbox"/> No
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		
c Multiply line 26b by 30% (0.30). Enter the results. Do not enter more than \$150		26c	
27 Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	27		
28 Enter the smaller of line 27 or \$1,200		28	
29 Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.			
a Enter the cost of electric or natural gas heat pumps		29a	
b Enter the cost of electric or natural gas heat pump water heaters		29b	
c Enter the cost of biomass stoves and biomass boilers		29c	
d Add lines 29a, 29b, and 29c		29d	
e Multiply line 29d by 30% (0.30). Enter the results. Do not enter more than \$2,000			
30 Add lines 28 and 29e		30	
31 Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)		31	
32 Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b		32	
a If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)			

Form **5695** (2024)

Work Opportunity Credit

u Attach to your tax return.
u Go to www.irs.gov/Form5884 for instructions and the latest information.

Name(s) shown on return

Identifying number

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	\$	x 25% (0.25)
b	Qualified first-year wages of employees who worked for you at least 400 hours	\$	x 40% (0.40)
c	Qualified second-year wages of employees certified as long-term family assistance recipients	\$	x 50% (0.50)
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to your deduction for salaries and wages		
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		
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		
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b		

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 for instructions and the latest information.Attachment
Sequence No. **884A**

	Identifying number
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
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
c Add amounts from lines 1a and 1b	1c
2 Multiply line 1c by 40% (0.40). See instructions for the adjustment you must make to your deduction for salaries and wages	2
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3
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
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1aa	6

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

Identifying number

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		
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2		
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4 Multiply line 3 by 80% (.80)	4		
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		
6 Add lines 3 and 5	6		
7 Multiply line 6 by 6.2% (.062)	7		
8 Maximum credit allowable	1,000	1,000	1,000
9 Enter the smaller of line 7 or line 8	9		
10 Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II		10	
11 Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions)	11		
12 New hire retention credit from partnerships and S corporations (see instructions)		12	
13 Current year credit. 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	

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.

Identifying number

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.	(b) Retained Worker No.	(c) Retained Worker No.
1 Enter the retained worker's social security number	1		
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2		
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4 Multiply line 3 by 80% (.80)	4		
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		
6 Add lines 3 and 5	6		
7 Multiply line 6 by 6.2% (.062)	7		
8 Maximum credit allowable	8 1,000	1,000	1,000
9 Enter the smaller of line 7 or line 8	9		

	(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1 Enter the retained worker's social security number	1		
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2		
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4 Multiply line 3 by 80% (.80)	4		
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		
6 Add lines 3 and 5	6		
7 Multiply line 6 by 6.2% (.062)	7		
8 Maximum credit allowable	8 1,000	1,000	1,000
9 Enter the smaller of line 7 or line 8	9		

	(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1 Enter the retained worker's social security number	1		
2 Enter the first date of employment from the retained worker's Form W-11 or similar statement	2		
3 Enter the retained worker's wages for the first 26 consecutive weeks of employment	3		
4 Multiply line 3 by 80% (.80)	4		
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		
6 Add lines 3 and 5	6		
7 Multiply line 6 by 6.2% (.062)	7		
8 Maximum credit allowable	8 1,000	1,000	1,000
9 Enter the smaller of line 7 or line 8	9		

At-Risk Limitations

OMB No. 1545-0712

Attach to your tax return.

Go to www.irs.gov/Form6198 for instructions and the latest information.Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

Description of activity (see instructions)

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	
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:	2a	
a Schedule D	2b	
b Form 4797	2c	
c Other form or schedule	3	
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	4	()
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	5	
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form		

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. Do not enter less than zero	6	
7 Increases for the tax year (see instructions)	7	
8 Add lines 6 and 7	8	
9 Decreases for the tax year (see instructions)	9	
10a Subtract line 9 from line 8	10a	
b If line 10a is more 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	

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. Do not enter less than zero	11	
12 Increases at effective date	12	
13 Add lines 11 and 12	13	
14 Decreases at effective date	14	
15 Amount at risk (check box that applies):	15	
a <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.		►
b <input 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	
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your prior year	17	
17 Add lines 15 and 16	17	
18 Decreases since (check box that applies):	18	
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your prior year		
19a Subtract line 18 from line 17	19a	
b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20 Amount at risk. Enter the larger of line 10b or line 19b	20	
21 Deductible loss. Enter the smaller 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	()
Note: 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.		

At-Risk Limitations

OMB No. 1545-0712

Attach to your tax return.

Go to www.irs.gov/Form6198 for instructions and the latest information.Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

Description of activity (see instructions)

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	
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	
b Form 4797	2b	
c Other form or schedule	2c	
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	
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	()
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the instructions before completing the rest of this form	5	

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. Do not enter less than zero	6	
7 Increases for the tax year (see instructions)	7	
8 Add lines 6 and 7	8	
9 Decreases for the tax year (see instructions)	9	
10a Subtract line 9 from line 8	10a	
b If line 10a is more 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	

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. Do not enter less than zero	11	
12 Increases at effective date	12	
13 Add lines 11 and 12	13	
14 Decreases at effective date	14	
15 Amount at risk (check box that applies):		
a <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b <input 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):		
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your prior year	16	
17 Add lines 15 and 16	17	
18 Decreases since (check box that applies):		
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your prior year	18	
19a Subtract line 18 from line 17	19a	
b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20 Amount at risk. Enter the larger of line 10b or line 19b	20	
21 Deductible loss. Enter the smaller 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		
Note: 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.	21	()

Form **1040**

At-Risk Allocation Worksheet

2024

Name _____

Taxpayer Identification Number

Form **1040**

At-Risk Allocation Worksheet, AMT

2024

Name _____ **Taxpayer Identification Number** _____

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

Your social security number

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

Go to www.irs.gov/Form6251 for instructions and the latest information.**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.)
- 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
- b Tax refund from Schedule 1 (Form 1040), line 1 or line 8z
- c Investment interest expense (difference between regular tax and AMT)
- d Depletion (difference between regular tax and AMT)
- e Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount
- f Alternative tax net operating loss deduction
- g Interest from specified private activity bonds exempt from the regular tax
- h Qualified small business stock, see instructions
- i Exercise of incentive stock options (excess of AMT income over regular tax income)
- j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)
- k Disposition of property (difference between AMT and regular tax gain or loss)
- l Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)
- m Passive activities (difference between AMT and regular tax income or loss)
- n Loss limitations (difference between AMT and regular tax income or loss)
- o Circulation costs (difference between regular tax and AMT)
- p Long-term contracts (difference between AMT and regular tax income)
- q Mining costs (difference between regular tax and AMT)
- r Research and experimental costs (difference between regular tax and AMT)
- s Income from certain installment sales before January 1, 1987
- t Intangible drilling costs preference
- 3 Other adjustments, including income-based related adjustments
- 4 **Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)

1	
2a	
2b	()
2c	
2d	
2e	
2f	()
2g	
2h	
2i	
2j	
2k	
2l	
2m	
2n	
2o	
2p	
2q	
2r	
2s	()
2t	
3	
4	

Part II Alternative Minimum Tax (AMT)

- 5 Exemption.

IF your filing status is...	AND line 4 is not over...	THEN enter on line 5...
Single or head of household	\$ 609,350	\$ 85,700
Married filing jointly or qualifying surviving spouse	1,218,700	133,300
Married filing separately	609,350	66,650

If line 4 is **over** the amount shown above for your filing status, see instructions.

- 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

- 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; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.
• All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.

- 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

- 11 **AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2

5	
6	
7	
8	
9	
10	
11	

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

Form 6251 (2024)

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	
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	
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	
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 smaller 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	
16 Enter the smaller of line 12 or line 15	16	
17 Subtract line 16 from line 12	17	
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	
19 Enter:		
● \$94,050 if married filing jointly or qualifying surviving spouse,	19	
● \$47,025 if single or married filing separately, or	20	
● \$63,000 if head of household.	21	
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	22	
21 Subtract line 20 from line 19. If zero or less, enter -0-	23	
22 Enter the smaller of line 12 or line 13	24	
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	25	
24 Subtract line 23 from line 22	26	
25 Enter:		
● \$518,900 if single,	26	
● \$291,850 if married filing separately,	27	
● \$583,750 if married filing jointly or qualifying surviving spouse, or	28	
● \$551,350 if head of household.	29	
26 Enter the amount from line 21	30	
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	31	
28 Add line 26 and line 27	32	
29 Subtract line 28 from line 25. If zero or less, enter -0-	33	
30 Enter the smaller of line 24 or line 29	34	
31 Multiply line 30 by 15% (0.15)	35	
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.	36	
33 Subtract line 32 from line 22	37	
34 Multiply line 33 by 20% (0.20)	38	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	39	
35 Add lines 17, 32, and 33	40	
36 Subtract line 35 from line 12		
37 Multiply line 36 by 25% (0.25)		
38 Add lines 18, 31, 34, and 37		
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		
40 Enter the smaller 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		

Name

Taxpayer Identification Number

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.
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.
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.
4. Multiply line 3 by 25% (.25) 4.
5. Enter the **smaller of** line 4 or \$66,650 5.
6. Add lines 1 and 5. Enter the total here and on Form 6251, line 4 6.

Name _____

Taxpayer Identification Number _____

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. _____
2. Enter the amount of ordinary gain(loss) calculated on Form 4797, line 17 2. _____
3. Subtract line 2 from line 1. This is the adjustment from the disposition of ordinary income property 3. _____
4. Enter the amount of the AMT taxable gain(loss) calculated on the AMT Sch D 4. _____
5. Enter the amount of the taxable capital gain(loss) reported on Form 1040, line 7 5. _____
6. Subtract line 5 from line 4. This is the adjustment from the disposition of capital income property 6. _____
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. _____

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. _____
2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 4 2. _____
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. _____
4. Subtract line 3 from line 2. If zero or less, enter -0- 4. _____
5. Multiply line 4 by 25% (.25) 5. _____
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. _____

Form 1040

AMT Passive Activity and Loss Limit Adjustment Worksheet

2024

Name _____

Taxpayer Identification Number _____

	Activity Name	Form/Schedule	Unit	Basis	At-risk	Passive	PTP
--	---------------	---------------	------	-------	---------	---------	-----

Column A _____

Column B _____

Column C _____

Column D _____

Column E _____

Current Inc / (Loss) Before Adjustments:

- 1a Sch C, E, F / 4835 Inc/(Loss)
 1b K1 Rec Sch E, P2 Inc / (Loss)
 1c K1 Rec Sch E, P1 Inc / (Loss)
 1d K1 Rec 1040, Schedule 1 Inc / (Loss)
 1e K1 Rec Sch A Deductions
 1f K1 Rec Form 4684 Losses
 1g K1 Rec Other Deductions
 1 Total Current Inc / (Loss) (Lines 1a to 1g)

Column A	Column B	Column C	Column D	Column E
----------	----------	----------	----------	----------

Adjustments & Preference Items:

- 2a Depreciation post '86
 2b Depletion
 2c Circulation expenditures
 2d Depreciation pre '87
 2e Long-term contracts
 2f Research & experimental
 2g Tax shelter farm
 2h Mining costs / amortization / patron's adj
 2i Trust/Estate adjustment
 2 Total Adjustment & Preference (Lines 2a to 2j)

Alternative Minimum Tax Income:

- 3a Current Inc/(Loss) (from Line 1) + At-risk recapture
 3b Adjustments & Preference (from Line 2)
 3c PY Suspended Basis
 3d Disallowed Basis
 3e PY Suspended At-Risk
 3f Disallowed At-Risk
 3g Section 179 Adjustment
 3h PY Suspended Passive
 3i Disallowed Passive
 3 AMT Income / Loss (Line 3a to 3i)

Regular Tax Income:

- 4a Current Inc/(Loss) (from Line 1) + At-risk recapture
 4b PY Suspended Basis
 4c Disallowed Basis
 4d PY Suspended At-Risk
 4e Disallowed At-Risk
 4f Section 179 Adjustment
 4g PY Suspended Passive
 4h Disallowed Passive
 4 Regular Tax Inc / (Loss) (Lines 4a to 4h)

Form 6251, Line 2m - Passive Activities (All activities marked passive or PTP)

5 Passive Activities (Line 3 less Line 4) _____

Form 6251, Line 2n - Loss Limitations (All activities not marked passive or PTP)

6 Loss Limitation Activities (Line 3 less Line 4) _____

Installment Sale Income

OMB No. 1545-0228

2024

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

Identifying number

- 1 Description of property
- 2a Date acquired (mm/dd/yyyy) _____ b Date sold (mm/dd/yyyy) _____
- 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
- 4 Can the total selling price be determined by the close of the tax year in which such sale or other disposition occurs? Yes No

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

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

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

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

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

Installment Sale Income

OMB No. 1545-0228

2024

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

Identifying number

- 1 Description of property
- 2a Date acquired (mm/dd/yyyy) _____ b Date sold (mm/dd/yyyy) _____
- 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
- 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
 Yes No

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

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

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

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

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

6478

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service**Biofuel Producer Credit**

OMB No. 1545-0231

Attachment
Sequence No. **83****u Attach to your tax return.**
u Go to www.irs.gov/Form6478 for instructions and the latest information.

Name(s) shown on return

Identifying number

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	\$1.01	
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)		2	
3 Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)		3	
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	
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		5	
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on the appropriate line of Form 3800 (see instructions)		6	

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	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable)
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If a joint offer, spouse's first name, middle initial, last name	Social Security Number (SSN), Individual Taxpayer or Identification Number (ITIN) (if applicable)
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Your home physical address (street, city, state, ZIP code, county of residence)

Your home mailing address (if a post office box or different from physical address)

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

Your Employer Identification Number (if applicable)

Individual Tax Periods (For Individual or Sole-Proprietor Tax Debt Only) List all years/periods owed

- | | | |
|--------------------------|---|-------|
| <input type="checkbox"/> | Form 1040 U.S. Individual Income Tax Return [e.g., 12-31-2021] | _____ |
| <input type="checkbox"/> | Trust Fund Recovery Penalty as a responsible person of (enter business name) | _____ |
| | for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending [e.g., 03-31-2021] | _____ |
| <input type="checkbox"/> | Form 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) | _____ |
| <input type="checkbox"/> | Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) [e.g., 12-31-2021] | _____ |
| <input type="checkbox"/> | Other Federal Tax(es) [specify type(s) and period(s)] | _____ |

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____ ." 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 _____

Business physical address (street, city, state, ZIP code) _____

Business mailing address (street, city, state, ZIP code) _____

Is this a new address since your last filed tax return	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
If yes, would you like us to update our records to this address	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Employer Identification Number (EIN)	Name and title of primary contact		Telephone number	

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] _____
- Form 941 Employer's Quarterly Federal Tax Return - [e.g., 03-31-2021] _____
- Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - [e.g., 12-31-2021]

- Other Federal Tax(es) [specify type(s) and period(s)] _____

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.**
- 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.

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
\$	-	\$	=	\$

You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.

Amount of payment	\$	payable within	Month after acceptance
Amount of payment	\$	payable within	Months after acceptance
Amount of payment	\$	payable within	Months after acceptance
Amount of payment	\$	payable within	Months after acceptance
Amount of payment	\$	payable within	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 \$ _____

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 \$ _____ is included with this offer then \$ _____ will be paid on the (pick number 1-28) _____ day of each month thereafter for _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ 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 _____ . 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 \$	Date	Electronic funds transfer number (15 digits)
Offer payment	Date	Electronic funds transfer number (15 digits)

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

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 officially 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.

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 _____ **Phone number** _____ **Today's date (mm/dd/yyyy)**

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 _____ **Phone number** _____ **Today's date (mm/dd/yyyy)**

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 Preparer	Phone number	Today's date (mm/dd/yyyy)
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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	Preparer's CAF no. or PTIN
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Firm's name (or yours if self-employed), address, and ZIP code

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)

Taxpayer Identification Number

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): \$ _____
 First month's installment: _____

Total: \$ _____ } *
 Application fee: \$ _____

* Make two separate checks for first payment and application fee.

Documents attached to OIC (do not attach originals)

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: \$ _____

20% of total paid with offer submission: \$ _____

Payment of \$ _____ payable within ____ month of acceptance

Payment of \$ _____ payable within ____ months of acceptance

Payment of \$ _____ payable within ____ months of acceptance

Payment of \$ _____ payable within ____ months of acceptance

Payment of \$ _____ payable within ____ 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: \$ _____

First installment enclosed with OIC: \$ _____

Monthly payment amount: \$ _____

Payment to be made on the ____ day of each month

Total number of periodic payments:

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 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**

u Go to 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

Last name

Your social security number

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 _____ or other tax year beginning _____ and ending _____.

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 _____ (foreign country or countries) for an uninterrupted period which includes an entire tax year that began on _____ (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 _____.

(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 _____ (foreign country or countries) for a 12-month period that includes the entire tax year _____. Or, if not the entire year, for the part of the tax year beginning on _____, and ending on _____.

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
2 Utilities (other than telephone charges)	2
3 Real and personal property insurance	3
4 Occupancy tax not deductible under section 164	4
5 Nonrefundable fees paid for securing a leasehold	5
6 Household repairs	6
7 Estimated qualified housing expenses. Add lines 1 through 6	7
8 Estimated base housing amount for qualifying period	8
9 Subtract line 8 from line 7. This is your estimated housing cost amount	9

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 for instructions and the latest information.

Attachment Sequence No. **676**

Name(s) shown on return

Identifying number

- 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?

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	
2 Basic research payments to qualified organizations (see instructions)	2	
3 Qualified organization base period amount	3	
4 Subtract line 3 from line 2. If zero or less, enter -0-	4	
Note: Complete Section F before going to line 5.		
5 Total qualified research expenses (QREs). Enter amount from line 48	5	
6 Enter fixed-base percentage, but not more than 16% (0.16). See instructions	6	
7 Enter average annual gross receipts. See instructions	7	
8 Multiply line 7 by the percentage on line 6	8	
9 Subtract line 8 from line 5. If zero or less, enter -0-	9	
10 Multiply line 5 by 50% (0.50)	10	
11 Enter the smaller of line 9 or line 10	11	
12 Add lines 1, 4, and 11	12	
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	

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	
15 Basic research payments to qualified organizations (see the line 2 instructions)	15	
16 Qualified organization base period amount (see the line 3 instructions)	16	
17 Subtract line 16 from line 15. If zero or less, enter -0-	17	
18 Add lines 14 and 17	18	
19 Multiply line 18 by 20% (0.20)	19	
Note: Complete Section F before going to line 20.		
20 Total qualified research expenses (QREs). Enter amount from line 48	20	
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	
22 Divide line 21 by 6.0	22	
23 Subtract line 22 from line 20. If zero or less, enter -0-	23	
24 Multiply line 23 by 14% (0.14). If you skipped lines 22 and 23, multiply line 20 by 6% (0.06)	24	
25 Add lines 19 and 24	25	
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	

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	
28 Subtract line 27 from line 13 or line 26 (whichever applies). If zero or less, enter -0-	28	
29 Credit for increasing research activities from partnerships, S corporations, estates, and trusts	29	
30 Add lines 28 and 29	30	
• 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.		
Note: 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	
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	

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 type="checkbox"/>		
b Check the box if payroll tax is reported on a different EIN	<input 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		
35 General business credit carryforward from the current year. See instructions. Partnerships and S corporations, skip this line and go to line 36	35		
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		

Section E — Other Information. See instructions.

37 Enter the number of business components generating the QREs on line 5 or line 20	37	
38 Enter the amount of officers' wages included on line 42	38	
39 Did you acquire or dispose of any major portion of a trade or business in the tax year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40 Did you include any new categories of expenses as current year QREs?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41 Did you determine any of the QREs on line 5 or line 20 following the ASC 730 Directive?	<input type="checkbox"/> Yes	<input 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	

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 type="checkbox"/> Yes <input 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
43 Total costs of supplies for all business components	43
44 Total rental or lease cost of computers for all business components	44
45 Total applicable amount of contract research for all business components (do not include basic research payments)	45
46 Enter the applicable amount of all basic research payments. See instructions	46
47 Add line 45 and line 46	47
48 Add lines 42, 43, 44, and 47, then enter line 48 on either line 5 or line 20, whichever is appropriate	48

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.

BC	49(a) EIN of the controlled group member conducting the research activities on this business component	49(b) Controlled group member's principal business activity code	49(c) Business component's name or unique alphanumeric identifier (see instructions)	49(d) Business component type (select one from available options)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
BC	49(e) Software (if applicable, select from the available options)		49(f) Describe the information sought to be discovered. Use the space provided.	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
Total from attachments				
Total				

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			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
Total from attachments			
Total			

Form **6781**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Gains and Losses From Section 1256 Contracts and StraddlesAttach to your tax return.
Go to www.irs.gov/Form6781 for the latest information.

OMB No. 1545-0644

2024Attachment Sequence No. **82**

Check all applicable boxes.

 A Mixed straddle election C Mixed straddle account election

See instructions.

 B Straddle-by-straddle identification election D Net section 1256 contracts loss election**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account

(b) (Loss)

(c) Gain

1

2 Add the amounts on line 1 in columns (b) and (c)

2 ()

3 Net gain or (loss). Combine line 2, columns (b) and (c)

3

4 Form 1099-B adjustments. See instructions and attach statement

4

5 Combine lines 3 and 4

5

Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.

6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number. If you didn't check box D, enter -0-

6

7 Combine lines 5 and 6

7

8 **Short-term capital gain or (loss).** Multiply line 7 by 40% (0.40). Enter here and include on line 4 of Schedule D or on Form 8949. See instructions

8

9 **Long-term capital gain or (loss).** Multiply line 7 by 60% (0.60). Enter here and include on line 11 of Schedule D or on Form 8949. See instructions

9

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.**Section A – Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-.	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-.
10							

11a Enter the short-term portion of losses from line 10, column (h), here and include on line 4 of Schedule D or on Form 8949. See instructions

11a ()

b Enter the long-term portion of losses from line 10, column (h), here and include on line 11 of Schedule D or on Form 8949. See instructions

11b ()

Section B – Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-.
12					

13a Enter the short-term portion of gains from line 12, column (f), here and include on line 4 of Schedule D or on Form 8949. See instructions

13a

b Enter the long-term portion of gains from line 12, column (f), here and include on line 11 of Schedule D or on Form 8949. See instructions

13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo entry only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-.
14				

For Paperwork Reduction Act Notice, see instructions.

Form **6781** (2024)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name of shareholder

Identifying number

A Name of S corporation**B** Employer identification number**C** Stock block (see instructions):**D** Check applicable box(es) to indicate how stock was acquired:(1) Original shareholder (2) Purchased (3) Inherited (4) Gifted (5) Other:**E** Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation **Part I Shareholder Stock Basis**

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

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

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

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

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

Section C—Gain on Loan Repayment

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

Part III Shareholder Allowable Loss and Deduction Items

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

Name of shareholder

Identifying number

Name of S corporation

Employer identification number

Part II - Shareholder Debt Basis

Description	Debt 4	Debt 5	Debt 6
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account
16 Loan balance at the beginning of the corporation's tax year			
17 Additional loans (see instructions)			
18 Loan balance before repayment. Add lines 16 and 17			
19 Principal portion of debt repayment (this line doesn't include interest)			
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18			
21 Debt basis at the beginning of the corporation's tax year			
22 Enter the amount, if any, from line 17			
23 Debt basis restoration (see instructions)			
24 Debt basis before repayment. Add lines 21, 22, and 23			
25 Divide line 24 by line 18			
26 Nontaxable debt repayment. Multiply line 25 by line 19			
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis			
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)			
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-			
Gain on Loan Repayment			
32 Repayment. Enter the amount from line 19			
33 Nontaxable repayments. Enter the amount from line 26			
34 Reportable gain. Subtract line 33 from line 32			

Consent To Extend the Time To Assess Tax Related to Contested Foreign Income Taxes— Provisional Foreign Tax Credit Agreement

Go to www.irs.gov/Form7204 for instructions and the latest information.

OMB No. 1545-2296

Attachment
Sequence No. **204**

Name(s) of consenting taxpayer(s)

Identifying number (see instructions)

Social security number of spouse (only if a joint income tax return was filed)

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

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 _____, 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:

 - b Name of payor: _____
Payor's EIN or reference ID number: _____
 - c Reference ID number for the contested foreign income tax: _____
 - d Country or U.S. territory to which contested foreign income tax was paid (enter code — see instructions): _____
 - e Amount of contested foreign income tax remitted, in local currency, and date(s) of remittance(s) (mm/dd/yyyy): _____

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

Your taxpayer identification number

Note: Use a separate Form 7206 for each trade or business under which an insurance plan is established.

- 1 Enter the total amount paid in 2024 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2024 for you, your spouse, and your dependents. But **don't** include the following. See instructions
 - Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2024.
 - Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were **nontaxable** because you are a retired public safety officer. See instructions.
 - Any payments for qualified long-term care insurance (see line 2).
- 2 For coverage under a qualified long-term care insurance contract, enter for each person covered the **smaller** of (a) or (b).
 - (a) Total payments made for that person during the year.
 - (b) The amount shown below. Use the person's age at the end of the tax year.

\$470 — if that person is age 40 or younger
\$880 — if age 41 to 50
\$1760 — if age 51 to 60
\$4710 — if age 61 to 70
\$5880 — if age 71 or older
- 3 Add lines 1 and 2
- 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 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). **Don't** include any net losses shown on these schedules
- 6 Divide line 4 by line 5
- 7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6
- 8 Subtract line 7 from line 4
- 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 Subtract line 9 from line 8
- 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 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above
- 13 Subtract line 12 from line 10 or 11, whichever applies
- 14 **Self-employed health insurance deduction.** Enter the **smaller** of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. **Don't** include this amount when figuring any medical expense deduction on Schedule A (Form 1040)

* 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)

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 for instructions and the latest information.

Attachment
Sequence No. 84

Name(s) shown on return

Identifying number

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	5 Internal Revenue Service Center where pass-through entity filed its return				
4 Name, address, and ZIP code of pass-through entity	6 Tax year of pass-through entity				
	_____ to _____ 7 Your tax year _____ to _____				

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					
9					
10					
11					

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.

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 for instructions and the latest information.

Name(s) shown on return

Identifying number shown on return

If Form 8275 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number (see instructions) _____

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				
2				
3				
4				
5				
6				

Part II Detailed Explanation (see instructions)

1
2
3
4
5
6

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	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity to
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations *(continued from Parts I and/or II)*

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 for instructions and the latest information.

OMB No. 1545-0889

Attachment
Sequence No. **92A**

Name(s) shown on return

Identifying number shown on return

If Form 8275-R relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity: _____

Employer identification number, if any: _____

Reference ID number (see instructions): _____

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				
2				
3				
4				
5				
6				

Part II Detailed Explanation (see instructions)

1
2
3
4
5
6

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

2 Identifying number of pass-through entity

3 Tax year of pass-through entity
to

4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV Explanations (continued from Parts I and/or II)

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.

Go to www.irs.gov/Form8283 for instructions and the latest information.

Name(s) shown on your income tax return

Identifying number

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____

Identifying number: _____

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		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	

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						
B						
C						
D						

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 #

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			
B			
C			

	(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						
B						
C						

For Paperwork Reduction Act Notice, see separate instructions.

Form 8283 (Rev. 12-2023)

Name(s) shown on your income tax return

Identifying number

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

If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: (1) For this tax year

(2) For any prior tax years

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)

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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept

e Name of any person, other than the donee organization, having actual possession of the property

Yes	No

5a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

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.

Signature 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	Appraiser signature	Date
Here	Appraiser name	Title

Business address (including room or suite no.) Identifying number

City or town, state, and ZIP code

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

Furthermore, 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) Employer identification number

Address (number, street, and room or suite no.) City or town, state, and ZIP code

Authorized signature Title 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 for the latest information.

Name of noncustodial parent

Noncustodial parent's
soc. sec. no. (SSN) **u**

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 _____ Name of child _____

for the tax year _____ .

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 _____ Name of child _____

for the tax year(s) _____ .

(Specify. See instructions.)

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 _____ Name of child _____

for the tax year(s) _____ .

(Specify. See instructions.)

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 for the latest information.

Name of noncustodial parent

Noncustodial parent's
soc. sec. no. (SSN) **u**

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 _____ Name of child _____

for the tax year _____ .

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 _____ Name of child _____

for the tax year(s) _____ .

(Specify. See instructions.)

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 _____ Name of child _____

for the tax year(s) _____ .

(Specify. See instructions.)

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 for instructions and the latest information.**Part I Should You File This Form? You must complete this part.**

- 1 Enter the tax year for which you are filing this form _____. 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) _____. 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	Social security number shown first	If injured spouse, check here <input type="checkbox"/>
First name, initial, and last name shown second on the return	Social security number shown second	If injured spouse, check here <input 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 No

Number and street

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

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
13 Income: a. Income reported on Form(s) W-2			
b. All other income			
14 Adjustments to income			
15 Standard deduction or Itemized deductions			
16 Nonrefundable credits			
17 Refundable credits (do not include any earned income credit)			
18 Other taxes			
19 Federal income tax withheld			
20 Payments			

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

Form **8396****Mortgage Interest Credit**

OMB No. 1545-0074

2024(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)

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

Go to 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

Your social security number

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.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
---	------------------------------------	------------

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	
2 Enter the certificate credit rate shown on your Mortgage Credit Certificate . Do not enter the interest rate on your home mortgage	2	%
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	3	
You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4 Enter any 2021 credit carryforward from line 16 of your 2023 Form 8396	4	
5 Enter any 2022 credit carryforward from line 14 of your 2023 Form 8396	5	
6 Enter any 2023 credit carryforward from line 17 of your 2023 Form 8396	6	
7 Add lines 3 through 6	7	
8 Limitation based on tax liability. Enter the amount from line 3 of the Credit Limit Worksheet in the instructions	8	
9 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount on Schedule 3 (Form 1040), line 6g	9	

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	
11 Enter the amount from line 7	11	
12 Enter the larger of line 9 or line 10	12	
13 Subtract line 12 from line 11	13	
14 2023 credit carryforward to 2025. Enter the smaller of line 6 or line 13	14	
15 Subtract line 14 from line 13	15	
16 2022 credit carryforward to 2025. Enter the smaller of line 5 or line 15	16	
17 2024 credit carryforward to 2025. Subtract line 9 from line 3. If zero or less, enter -0	17	

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

Form **8396** (2024)

Interest Charge on DISC-Related Deferred Tax Liability

OMB No. 1545-0939

Department of the Treasury
Internal Revenue Service

File Form 8404 separately from your income tax return. See Where to file below.
Go to www.irs.gov/Form8404 for the latest information.

2024

A Check applicable box to show type of taxpayer. <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust or Decedent's estate	Name of shareholder Address (number, street, room, suite, or P.O. box number) City or town, state or province, country, and ZIP or foreign postal code	B Shareholder's identifying number C IC-DISC's identifying number
---	--	--

D Shareholder's tax year for which interest charge is required to be paid (see instructions) **E** Name of IC-DISC

Note: See *Line-by-Line Instructions*, later.

- | | |
|---|---|
| 1 Taxable income or loss on tax return (actual or estimated) | 1 |
| 2 Deferred DISC income from line 10, Part III, Schedule K (Form 1120-IC-DISC) | 2 |
| 3 Section 995(f)(2)(B) adjustments to line 1 income or loss | 3 |
| 4 Combine lines 1, 2, and 3. If zero or less, don't file this form | 4 |
| 5 Tax liability on line 4 amount | 5 |
| 6 Tax liability per return (actual or estimated) | 6 |
| 7 DISC-related deferred tax liability. Subtract line 6 from line 5 | 7 |
| 8 Base period T-bill rate factor | 8 |
| 9 Interest charge due. Multiply line 7 by line 8. (See <i>Paying the interest charge</i> below.) | 9 |

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

Signature and title (if any)

Date

Paid Preparer Use Only	Print/Type preparer's name Preparer's signature Date Firm's name Firm's address	Check <input type="checkbox"/> if self-employed PTIN Firm's EIN Phone no.
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8404 (2024)

Interest Charge on DISC-Related Deferred Tax Liability

OMB No. 1545-0939

Department of the Treasury
Internal Revenue Service

File Form 8404 separately from your income tax return. See Where to file below.
Go to www.irs.gov/Form8404 for the latest information.

2024

A Check applicable box to show type of taxpayer. <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust or Decedent's estate	Name of shareholder Address (number, street, room, suite, or P.O. box number) City or town, state or province, country, and ZIP or foreign postal code	B Shareholder's identifying number C IC-DISC's identifying number
---	--	--

D Shareholder's tax year for which interest charge is required to be paid (see instructions) **E** Name of IC-DISC

Note: See *Line-by-Line Instructions*, later.

- | | |
|---|---|
| 1 Taxable income or loss on tax return (actual or estimated) | 1 |
| 2 Deferred DISC income from line 10, Part III, Schedule K (Form 1120-IC-DISC) | 2 |
| 3 Section 995(f)(2)(B) adjustments to line 1 income or loss | 3 |
| 4 Combine lines 1, 2, and 3. If zero or less, don't file this form | 4 |
| 5 Tax liability on line 4 amount | 5 |
| 6 Tax liability per return (actual or estimated) | 6 |
| 7 DISC-related deferred tax liability. Subtract line 6 from line 5 | 7 |
| 8 Base period T-bill rate factor | 8 |
| 9 Interest charge due. Multiply line 7 by line 8. (See <i>Paying the interest charge</i> below.) | 9 |

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

Signature and title (if any)

Date

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

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 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	Last name	Your social security number
	If a joint return, spouse's first name and middle initial	Last name	Spouse's social security number
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.)		
	Foreign country name	Foreign province/state/county	Foreign postal code

**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)

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

OMB No. 1545-0074

u ERO must obtain and retain completed Form 8879.

u Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) 

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

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 |
| 2 Total tax | 2 |
| 3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099 | 3 |
| 4 Amount you want refunded to you | 4 |
| 5 Amount you owe | 5 |

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 _____ to enter or generate my PIN _____ 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** _____

Date **u** _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN _____ 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** _____

Date **u** _____

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. 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** _____

Date **u** _____

**ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

Taxpayer Name _____
Spouse Name _____

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 _____

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) _____

Taxpayer

Spouse

PIN (enter five numbers, other than all zeroes)

Prior Year Adjusted Gross Income

Date of Birth

Prior Year PIN

Current Year IP PIN

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

Date

Taxpayer Name _____
Spouse Name _____

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 _____

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) _____

Taxpayer's PIN (enter five numbers, other than all zeroes) _____

Spouse's PIN (enter five numbers, other than all zeroes) _____

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

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

ERO must obtain and retain completed Form 8878.
Go to www.irs.gov/Form8878 for the latest information.

2024

Submission Identification Number (SID):

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

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

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

b Amount you are paying from Form 2350, line 5

2b

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 _____ to enter or generate my PIN _____ 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: _____ Date: _____

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN _____ 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: _____ Date: _____

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.

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: _____ Date: _____

**ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

Taxpayer Name _____
Spouse Name _____

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO's PIN _____

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) _____

Taxpayer's PIN (enter five numbers, other than all zeroes) _____

Taxpayer's Date of Birth _____

Taxpayer's Prior Year Adjusted Gross Income _____

Taxpayer's Prior Year PIN _____

Spouse's PIN (enter five numbers, other than all zeroes) _____

Spouse's Date of Birth _____

Spouse's Prior Year Adjusted Gross Income _____

Spouse's Prior Year PIN _____

— — — — —

Taxpayer Name _____
Spouse Name _____

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO's PIN _____

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) _____

Taxpayer's PIN (enter five numbers, other than all zeroes) _____

Spouse's PIN (enter five numbers, other than all zeroes) _____

— — — — —

Taxpayer Name _____
Spouse Name _____

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO's PIN _____

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) _____

Name of Preparer Other Than Taxpayer _____

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) _____

Taxpayer's PIN (enter five numbers, other than all zeroes) _____

Taxpayer's Date of Birth _____

Taxpayer's Prior Year Adjusted Gross Income _____

Taxpayer's Prior Year PIN _____

Spouse's PIN (enter five numbers, other than all zeroes) _____

Spouse's Date of Birth _____

Spouse's Prior Year Adjusted Gross Income _____

Spouse's Prior Year PIN _____

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 1st 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
New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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 st Deposit: \$39.95 Other Deposits: \$14.00
Paper Check. 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 st Deposit: \$39.95 Other Deposits: \$14.00
ACH Credit (direct deposit) to existing bank account or other prepaid card. 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 st 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
- 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; JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, 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 type="checkbox"/>	New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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. Card Envelope Number: _____	1 st Deposit:	\$39.95
<input type="checkbox"/>	Paper Check. 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 st Deposit:	\$39.95
<input type="checkbox"/>	ACH Credit (direct deposit) to existing bank account or other prepaid card. 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: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	1 st Deposit:	\$39.95

Estimated Itemization of Deductions and Refund Amount Paid to You

Expected Refund Amount*

\$ _____

Authorized Fees and Payments Disbursed from Refund

(1) <i>Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) +(1c)]</i>	\$
a. <i>Tax Preparation Fees</i>	\$
b. <i>E-File Fees</i>	\$
c. <i>Other Tax Office Payment</i>	\$
(2) <i>Service Bureau Fee paid to</i>	\$
(3) <i>Transmitter Fee paid to</i>	\$
(4) <i>Disbursement Fee(s)[†] paid to Pathward</i>	\$
(5) <i>Audit Fee paid to</i>	\$
(6) <i>Other Authorized Deductions</i>	\$

Estimated Total Deductions [(1)+(2)+(3)+(4)+(5)+(6)]**

-\$ _____

Estimated Refund Amount Paid to You^{††}

\$ _____

- * **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.

Primary Applicant Signature

Date _____

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?**

Why?	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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What?	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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How?	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?
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

Questions?	Call 833-898-0023 or go to www.pathwardprivacypolicy.com
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Page 2**Who we are**

Who is providing this notice?	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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What we do

How does Pathward protect my personal information?	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
How does Pathward collect my personal information?	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.
Why can't I limit all sharing?	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

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
Nonaffiliates	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>
Joint Marketing	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.

**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 1st 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
New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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 st Deposit: \$39.95 Other Deposits: \$14.00
Paper Check. 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 st Deposit: \$39.95 Other Deposits: \$14.00
ACH Credit (direct deposit) to existing bank account or other prepaid card. 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 st 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
- 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; JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, 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 KNOWLINGLY 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

Disbursement Selection – Please check one box on left to indicate your selection.		Refund Disbursement Fees
<input type="checkbox"/>	New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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: _____	1st Deposit: \$39.95 Other Deposits: \$14.00
<input type="checkbox"/>	Paper Check. 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 type="checkbox"/>	ACH Credit (direct deposit) to existing bank account or other prepaid card. 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: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input 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*	\$ _____																		
Authorized Fees and Payments Disbursed from Refund <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) (1c)]</td> <td style="width: 20%; text-align: right; padding: 5px;">\$</td> </tr> <tr> <td>a. Tax Preparation Fees</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>b. E-File Fees</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>c. Other Tax Office Payment</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(2) Service Bureau Fee paid to</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(3) Transmitter Fee paid to</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(4) Disbursement Fee(s)[†] paid to Pathward</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(5) Audit Fee paid to</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>(6) Other Authorized Deductions</td> <td style="text-align: right;">\$</td> </tr> </table>		(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) (1c)]	\$	a. Tax Preparation Fees	\$	b. E-File Fees	\$	c. Other Tax Office Payment	\$	(2) Service Bureau Fee paid to	\$	(3) Transmitter Fee paid to	\$	(4) Disbursement Fee(s) [†] paid to Pathward	\$	(5) Audit Fee paid to	\$	(6) Other Authorized Deductions	\$
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(5) Audit Fee paid to	\$																		
(6) Other Authorized Deductions	\$																		
Estimated Total Deductions** [(1)+(2)+(3)+(4)+(5)+(6)] -\$ _____ Estimated Refund Amount Paid to You^{††} \$ _____																			

- * **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?**

Why?	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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What?	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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How?	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?
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

Questions?	Call 833-898-0023 or go to www.pathwardprivacypolicy.com
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Page 2**Who we are**

Who is providing this notice?	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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What we do

How does Pathward protect my personal information?	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
How does Pathward collect my personal information?	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.
Why can't I limit all sharing?	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

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
Nonaffiliates	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>
Joint Marketing	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:

\$250 Refund Advance Loan	Loan Amount set at \$250	No interest is charged.
\$500 Refund Advance Loan	Loan Amount set at \$500	No interest is charged.
\$1,000 Refund Advance Loan	Loan Amount set at \$1,000	No interest is charged.
Refund Advance Loan set at 25% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 50% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 75% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.

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 (www.irs.gov) 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: www.myfastermoney.com .
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. This account is called a Tax Refund Deposit Account.
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 https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free
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* \$	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 -- \$ Refund Advance Loan (25% of Expected Tax Refund)	36%	\$	\$	\$
Option #5 -- \$ Refund Advance Loan (50% of Expected Tax Refund)	36%	\$	\$	\$
Option #6 -- \$ Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)	36%	\$	\$	\$

***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: _____

SSN: _____

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 \$ _____; (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:
\$ _____ (25% of your expected tax refund), \$ _____ (50% of your expected tax refund), or
\$ _____ (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 type="checkbox"/>	_____
<input type="checkbox"/>	New Prepaid Debit Card (obtained in your Tax Preparer's office). Card Envelope Number: _____
<input type="checkbox"/>	Paper Check. 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 type="checkbox"/>	ACH Credit (direct deposit) Bank Routing Number: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input 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.

- 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: _____

Date: _____ Borrower's SSN: _____

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: _____

Borrower's SSN (last 4): _____

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: _____

Print Joint Filer's Name: _____

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: _____

Print Joint Filer's Name: _____

**Authorization for the Social Security Administration (SSA)
To Release Social Security Number (SSN) Verification**

Printed Name:	Date of Birth:	Social Security Number:
---------------	----------------	-------------------------

Reason for authorizing consent: (Please select one)

- | | | |
|---|---|--|
| <input type="checkbox"/> To apply for a mortgage | <input type="checkbox"/> To apply for a loan | <input type="checkbox"/> To meet a licensing requirement |
| <input type="checkbox"/> To open a bank account | <input type="checkbox"/> To open a retirement account | <input type="checkbox"/> Other |
| <input type="checkbox"/> To apply for a credit card | <input 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.

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: _____

Primary Applicant: _____ SSN: _____
 Joint Applicant: _____ SSN: _____
 Daytime Phone: _____ Cell Phone (optional): _____

Expected Refund Amount*

(1) Tax Preparation fees paid to Tax Preparer	TaxPreparationFeeAmount	\$
- Tax Preparation fees \$		
- E-File fees \$		
- Other Tax Office Fee \$		
(2) Service Bureau fee paid to	ServiceBureauFeeAmount	\$
(3) Transmitter Fee paid to	TransmitterFeeAmount	\$
(4) Disbursement Fee(s)†	EPSFeeAmount	\$
(5) Advance©		\$
(6) Audit Fee		\$
(7) Other Authorized Deductions		\$
Estimated Total Deductions** [(1)+(2)+(3)+(4)+(5)+(6)+(7)]		-\$ _____
Disbursement Amount (to be paid directly to you)††		\$ _____

* 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 \$ 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			
SpouseIDType		SpouseIDIssueDate	SpouseIDExpirationDate
SpouseIDIssueState	SpouseIDIssueCountry	SpouseDeceased	
ConsentToUse	ConsentToDisclose	ProductApplicationForm	FeesOver400Form
IRSSubmissionID	ApplicationDate		
EPSRoutingNumber	EPSAccountNumber	Line5695aPayments	Line5695bPayments
IRSAckDate	IRSAckCode	IRSTransmissionJulianDay	TransmitterETIN
TaxpreparerPTIN	AuditProtectionProgram	AuditProtectionProgramFee	AuditProtectionProgramEROAddOnFee
EITC	EITCAmount	OLF	IPAddress
TaxReturnStarted		TaxReturnCompleted	
IRSSubmissionDate	PreAckIndicator	RequestedLoanLevel	TaxpayerActiveMilitary
SpouseActiveMilitary	ReturnCarriedForward	TotalTax	TotalWithholding
Form4136	Form4684	Form4852	
Form4868	Form8379	Form8812	Form8839
Form8862	Form1099R	ScheduleA	ScheduleC
ScheduleE	ScheduleF	ScheduleAAmount	EducationTaxCredit
RetirementSavingsContributionCredit	TotalChildTaxCredit	TotalCredits	CashContributions
MortgageInterest	NonCashCharitableContributions	RealEstateTaxes	TuitionAndFees
AdjustedGrossIncome	SocialSecurityIncome	TaxableIncome	TotalWages
Line2439Payments	Line4136Payments	AdditionalChildTaxCredit	EstimatedTaxPayments
Dependents	StateRefunds	W2s	RecoveryRebateCredit
AmericanOpportunityCredit	Amount_Sch3_NonRefundable	Amount_Sch3_Refundable	AdvanceCTC

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 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.

Expected Refund Amount and Authorized Deductions:	
Total Expected Federal and/or State Refund Amount*	\$
Deductions: Amount of your requested Loan (if applicable)**	- \$
Amount paid to you	= \$

Expected Refund Amount and Authorized Deductions: Total Expected Federal and/or State Refund Amount* \$ Deductions: Amount of your requested Loan (if applicable)** - \$ Amount paid to you = \$ <small>*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.</small> <small>**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.</small>	
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[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: _____ SSN: _____
 Primary Applicant Signature: _____ Date: _____
 Joint Applicant (if applicable): _____ SSN: _____
 Joint Applicant Signature: _____ Date: _____
 Daytime Phone: _____ Cell Phone (optional): _____

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. 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.
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"> • The American Arbitration Association ("AAA"), 1633 Broadway, 10th Floor, New York, NY 10019, www.adr.org. • JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, www.jamsadr.com. • Any other company picked by agreement of the parties. 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"> 1. Have juries decide Disputes. 2. Have courts, other than small-claims courts, decide Disputes. 3. Serve as a private attorney general or in a representative capacity. 4. Join a Dispute you have with a dispute by other consumers. 5. Bring or be a class member in a class action or class arbitration. 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	The Arbitrator is not allowed to handle any Dispute on a class or representative basis. All Disputes subject to this Arbitration Clause must be decided in an individual arbitration or an individual 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.
Process.		
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.
Arbitration Fees and Awards.		
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.

FACTS	WHAT DOES METABANK DO WITH YOUR PERSONAL INFORMATION?
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Why?	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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What?	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"> • 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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How?	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

Questions?	Go to www.metabank.com .
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Refund Advance Loan Application

APPLICANT: _____

SSN: _____

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 \$ _____. 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 \$ _____ (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). Card Envelope Number: _____
<input 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) or the applicable tax authority for information about tax refund processing.

Who we are

Who is providing this notice?	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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What we do

How does MetaBank protect my personal information?	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.
How does MetaBank collect my personal information?	We collect your personal information, for example when you <ul style="list-style-type: none">• 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 may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
Why can't I limit all sharing?	Federal law gives you the right to limit only <ul style="list-style-type: none">• 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 law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

Definitions

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with our affiliates.</i>
Nonaffiliates	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with nonaffiliates so they can market to you.</i>
Joint Marketing	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none">• <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

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
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: _____

Print Name: _____

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

Who is providing this notice?	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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What we do

How does MetaBank protect my personal information?	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.
How does MetaBank collect my personal information?	We collect your personal information, for example when you <ul style="list-style-type: none">• 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 may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
Why can't I limit all sharing?	Federal law gives you the right to limit only <ul style="list-style-type: none">• 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 law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

Definitions

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with our affiliates.</i>
Nonaffiliates	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with nonaffiliates so they can market to you.</i>
Joint Marketing	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none">• <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

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 1st 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
New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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 st Deposit: \$20.00 Other Deposits: \$14.00
Paper Check. 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 st Deposit: \$20.00 Other Deposits: \$14.00
ACH Credit (direct deposit) to existing bank account or other prepaid card. 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 st 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
- 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; JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, 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 type="checkbox"/>	New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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. Card Envelope Number: _____	1 st Deposit:	\$20.00
<input type="checkbox"/>	Paper Check. 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 st Deposit:	\$20.00
<input type="checkbox"/>	ACH Credit (direct deposit) to existing bank account or other prepaid card. 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 st Deposit:	\$20.00
	Bank Routing Number: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Other deposits:	\$14.00

Estimated Itemization of Deductions and Refund Amount Paid to You

Expected Refund Amount*		\$ _____
Authorized Fees and Payments Disbursed from Refund		
(1) Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) + (1c)]		\$
a. Tax Preparation Fees	\$	
b. E-File Fees	\$	
c. Other Tax Office Payment	\$	
(2) Service Bureau Fee paid to		\$
(3) Transmitter Fee paid to		\$
(4) Disbursement Fee(s) [†] paid to Pathward		\$
(5) Audit Fee paid to		\$
(6) Other Authorized Deductions		\$
Estimated Total Deductions** [(1)+(2)+(3)+(4)+(5)+(6)]		-\$ _____
Estimated Refund Amount Paid to You^{††}		\$ _____

- * **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?**

Why?	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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What?	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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How?	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?
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

Questions?	Call 833-898-0023 or go to www.pathwardprivacypolicy.com
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Page 2**Who we are**

Who is providing this notice?	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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What we do

How does Pathward protect my personal information?	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
How does Pathward collect my personal information?	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.
Why can't I limit all sharing?	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

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
Nonaffiliates	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>
Joint Marketing	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.

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 1st 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
New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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 st Deposit: \$20.00 Other Deposits: \$14.00
Paper Check. 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 st Deposit: \$20.00 Other Deposits: \$14.00
ACH Credit (direct deposit) to existing bank account or other prepaid card. 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 st 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
- 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; JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, 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 KNOWLINGLY 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

Disbursement Selection – Please check one box on left to indicate your selection.		Refund Disbursement Fees
<input type="checkbox"/>	New FasterMoney® Visa Prepaid Card (obtained from your Tax Preparer). 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: _____	1st Deposit: \$20.00 Other Deposits: \$14.00
<input type="checkbox"/>	Paper Check. 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 type="checkbox"/>	ACH Credit (direct deposit) to existing bank account or other prepaid card. 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: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input 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*

\$ _____

Authorized Fees and Payments Disbursed from Refund

(1) <i>Tax Preparation Fees paid to Tax Preparer [(1a) + (1b) +(1c)]</i>	\$ _____
a. <i>Tax Preparation Fees</i>	\$ _____
b. <i>E-File Fees</i>	\$ _____
c. <i>Other Tax Office Payment</i>	\$ _____
(2) <i>Service Bureau Fee paid to</i>	\$ _____
(3) <i>Transmitter Fee paid to</i>	\$ _____
(4) <i>Disbursement Fee(s)[†] paid to Pathward</i>	\$ _____
(5) <i>Audit Fee paid to</i>	\$ _____
(6) <i>Other Authorized Deductions</i>	\$ _____

Estimated Total Deductions [(1)+(2)+(3)+(4)+(5)+(6)]**

-\$ _____

Estimated Refund Amount Paid to You^{††}

\$ _____

- * **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?**

Why?	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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What?	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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How?	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?
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

Questions?	Call 833-898-0023 or go to www.pathwardprivacypolicy.com
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Page 2**Who we are**

Who is providing this notice?	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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What we do

How does Pathward protect my personal information?	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
How does Pathward collect my personal information?	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.
Why can't I limit all sharing?	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

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
Nonaffiliates	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>
Joint Marketing	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:

\$250 Refund Advance Loan	Loan Amount set at \$250	No interest is charged.
\$500 Refund Advance Loan	Loan Amount set at \$500	No interest is charged.
\$1,000 Refund Advance Loan	Loan Amount set at \$1,000	No interest is charged.
Refund Advance Loan set at 25% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 50% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 75% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.

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 (www.irs.gov) 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: www.myfastermoney.com .
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. This account is called a Tax Refund Deposit Account.
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 https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free
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* \$	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 -- \$ Refund Advance Loan (25% of Expected Tax Refund)	36%	\$	\$	\$
Option #5 -- \$ Refund Advance Loan (50% of Expected Tax Refund)	36%	\$	\$	\$
Option #6 -- \$ Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)	36%	\$	\$	\$

***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: _____ SSN: _____

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 \$ _____; (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:
\$ _____ (25% of your expected tax refund), \$ _____ (50% of your expected tax refund), or
\$ _____ (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 type="checkbox"/>			
<input type="checkbox"/>	New Prepaid Debit Card (obtained in your Tax Preparer's office).		
<input type="checkbox"/>	Card Envelope Number: _____		
<input type="checkbox"/>	Paper Check. 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 type="checkbox"/>	ACH Credit (direct deposit)		
	Bank Routing Number: _____	Type of Account:	Checking Savings
	Account Number: _____		

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.

- 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: _____

Date: _____ Borrower's SSN: _____

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: _____ Borrower's SSN (last 4): _____

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: _____

Print Joint Filer's Name: _____

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: _____

Print Joint Filer's Name: _____

**Authorization for the Social Security Administration (SSA)
To Release Social Security Number (SSN) Verification**

Printed Name:	Date of Birth:	Social Security Number:
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Reason for authorizing consent: (Please select one)

- | | | |
|---|---|--|
| <input type="checkbox"/> To apply for a mortgage | <input type="checkbox"/> To apply for a loan | <input type="checkbox"/> To meet a licensing requirement |
| <input type="checkbox"/> To open a bank account | <input type="checkbox"/> To open a retirement account | <input type="checkbox"/> Other |
| <input type="checkbox"/> To apply for a credit card | <input 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.

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

Who is providing this notice?	This privacy policy is provided by MetaBank and applies to MetaBank products and services.
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What we do

How does MetaBank protect my personal information?	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.
How does MetaBank collect my personal information?	We collect your personal information, for example when you <ul style="list-style-type: none">• 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 may collect your personal information from others, such as credit bureaus, affiliates, or other companies.
Why can't I limit all sharing?	Federal law gives you the right to limit only <ul style="list-style-type: none">• 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 law and individual companies may give you additional rights to limit sharing. [See below for more on your rights under state law.]

Definitions

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with our affiliates.</i>
Nonaffiliates	Companies not related by common ownership or control. They can be financial and nonfinancial companies. <ul style="list-style-type: none">• <i>MetaBank does not share with nonaffiliates so they can market to you.</i>
Joint Marketing	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. <ul style="list-style-type: none">• <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

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

TAXPAYER NAME:	
Address:	
Home Phone Number	Mobile Phone Number
JOINT TAXPAYER NAME:	
Address:	
Home Phone Number	Mobile Phone Number

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.

See our clear fees for E1 Visa Prepaid Card

	Non-Personalized	Personalized
Plan fee	\$ 4.95 per mo.	\$ 2.95 ⁺ per mo.
Per Purchase	\$ 0.75	\$ 0
ATM withdrawal (in-net.)	\$ 2.50*	\$ 0
ATM withdrawal (out-net.)	\$ 2.50	\$ 1.95
Cash reload	\$ 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.
We charge 3 other types of fees. 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.

No overdraft/credit feature.

Register your card for FDIC insurance eligibility and other protections.

For general information about prepaid accounts, visit cfpb.gov/prepaid.

Find details and conditions for all fees and services inside the package, or call 1-844-280-7851 or visit www.e1card.com.

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
Get Started			
Card purchase	\$0	\$0	
Monthly usage			
Monthly fee	\$4.95	\$2.95 (waived any month with a load of \$500 or more)	Fee is assessed 30 days after activation.
Spend money			
PIN debit Transactions	\$0.75	\$0	Fee assessed on PIN debit transactions.
Get cash			
ATM withdrawal (in-network)	\$2.50*	\$0	"In-network" refers to the MoneyPass ATM Network. Locations can be found at www.e1card.com . *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.
Using your Card outside the U.S.			
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.
Third-Party fees			
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.
Other			
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 fdic.gov/deposit/deposits/prepaid.html for details.			
No overdraft/credit feature.			

Tax Preparation Fee Acknowledgement

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 \$ _____.

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

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

FEDERAL TRUTH-IN-LENDING DISCLOSURES

ANNUAL PERCENTAGE RATE ^(e)	FINANCE CHARGE ^(e)	Amount Financed ^(e)	Total of Payments ^(e)
The cost of your credit as a yearly rate. 36%	The dollar amount the credit will cost you. \$	The amount of credit provided to you or on your behalf. \$	The amount you will have paid after you have made all payments as scheduled. \$

Payment Schedule:^(e) 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.

^(e)means an estimate

Itemization of Estimated Amount Financed of \$

Amount given to you directly: \$ _____

FasterMoney® Visa® Prepaid Card Request Form

TAXPAYER NAME:	
Address:	
Home Phone Number	Mobile Phone Number
JOINT TAXPAYER NAME:	
Address:	
Home Phone Number	Mobile Phone Number

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.

	Unverified Cards	Verified Cards
Monthly fee	\$7.95 per mo.	\$7.95 per mo.*
Per Purchase	\$0.75	\$0.75
ATM withdrawal (in-net.)	\$2.50	\$2.50**
ATM withdrawal (out-net.)	\$2.50	\$2.50
Cash reload	\$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	0
We charge [4] other types of fees. 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.
Find details and conditions for all fees and services inside the package, or call **855-636-2226** or visit 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.
Spend Money			
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.
Get cash			
ATM withdrawal (in-network)	\$2.50	\$2.50	"In Network" includes MoneyPass ATM locations. For locations, visit www.myfastermoney.com . 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.
Using your Card outside the U.S.			
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.
Other			
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.
Third-Party fees for Adding Money			
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

			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.

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 <https://edie.fdic.gov>. For more information, see also <https://www.fdic.gov/deposit/deposits/prepaid.html>.

No overdraft/credit feature.

Contact Customer Service by calling 1-855-638-2226, by mail at 5501 S Broadband Lane Sioux Falls, SD 57108, or visit www.myfastermoney.com.

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.

ATM Fees: 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.

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 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
- 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.

Expected Refund Amount and Authorized Deductions:	
Total Expected Federal and/or State Refund Amount*	\$
Deductions: Amount of your requested Loan (if applicable)**	- \$
Amount paid to you	= \$

Expected Refund Amount and Authorized Deductions:	
Total Expected Federal and/or State Refund Amount*	\$
Deductions: Amount of your requested Loan (if applicable)**	- \$
Amount paid to you	= \$

*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:	SSN:
Primary Applicant Signature:	Date:
Joint Applicant (if applicable):	SSN:
Joint Applicant Signature:	Date:
Daytime Phone:	Cell Phone (optional):

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; JAMS, 620 Eighth Avenue, 34th Floor, New York, NY 10018, 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?**

Why?	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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What?	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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How?	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?
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

Questions?	Call 833-898-0023 or go to www.pathwardprivacypolicy.com
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Page 2**Who we are**

Who is providing this notice?	Pathward Financial, Inc., and Pathward, National Association (together, "Pathward").
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What we do

How does Pathward protect my personal information?	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
How does Pathward collect my personal information?	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.
Why can't I limit all sharing?	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

Affiliates	Companies related by common ownership or control. They can be financial and nonfinancial companies. <i>Pathward does not share with affiliates.</i>
Nonaffiliates	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>
Joint Marketing	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:

\$250 Refund Advance Loan	Loan Amount set at \$250	No interest is charged.
\$500 Refund Advance Loan	Loan Amount set at \$500	No interest is charged.
\$1,000 Refund Advance Loan	Loan Amount set at \$1,000	No interest is charged.
Refund Advance Loan set at 25% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 50% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.
Refund Advance Loan set at 75% of expected refund	Minimum Loan Amount \$1,250 Maximum Loan Amount \$7,000	Interest accrues daily, and the estimated APR is 36%.

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 (www.irs.gov) 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: www.myfastermoney.com .
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. This account is called a Tax Refund Deposit Account.
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 https://www.irs.gov/uac/free-file-do-your-federal-taxes-for-free
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.

EXPECTED REFUND AMOUNT* \$	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 -- \$ Refund Advance Loan (25% of Expected Tax Refund)	36%	\$	\$	\$
Option #5 -- \$ Refund Advance Loan (50% of Expected Tax Refund)	36%	\$	\$	\$
Option #6 -- \$ Refund Advance Loan (lesser of 75% of Expected Tax Refund or \$7,000)	36%	\$	\$	\$

***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: _____ SSN: _____

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 \$ _____; (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:
\$ _____ (25% of your expected tax refund), \$ _____ (50% of your expected tax refund), or
\$ _____ (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 type="checkbox"/>	_____
<input type="checkbox"/>	New Prepaid Debit Card (obtained in your Tax Preparer's office). Card Envelope Number: _____
<input type="checkbox"/>	Paper Check. 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 type="checkbox"/>	ACH Credit (direct deposit) Bank Routing Number: _____ Account Number: _____ Type of Account: <input type="checkbox"/> Checking <input 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.

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: _____

Date: _____ Borrower's SSN: _____

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: _____ Borrower's SSN (last 4): _____

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: _____

Print Joint Filer's Name: _____

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: _____

Print Joint Filer's Name: _____

**Authorization for the Social Security Administration (SSA)
To Release Social Security Number (SSN) Verification**

Printed Name:	Date of Birth:	Social Security Number:
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Reason for authorizing consent: (Please select one)

- | | | |
|---|---|--|
| <input type="checkbox"/> To apply for a mortgage | <input type="checkbox"/> To apply for a loan | <input type="checkbox"/> To meet a licensing requirement |
| <input type="checkbox"/> To open a bank account | <input type="checkbox"/> To open a retirement account | <input type="checkbox"/> Other |
| <input type="checkbox"/> To apply for a credit card | <input 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.

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.
Arbitration Fees and Awards.		
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 / 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**.

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 / Phone # 866-942-8348 / Fax# 850-424-1420

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

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

Total. Enter on Part I, lines 2a, 2b, and 2c

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

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total		1,00			

Total

1.00

Part VII Allocation of Unallowed Losses. See instructions

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

Total

1.00

Part VIII Allowed Losses. See instructions.

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

Total

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

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

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

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

Total. Enter on Part I, lines 2a, 2b, and 2c

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

Total

1.00

Part VII Allocation of Unallowed Losses. See instructions

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

Total

1.00

Part VIII Allowed Losses. See instructions.

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

Total

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

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

Form **1040****Passive Activity Deduction Worksheet****2024**

Name _____

Taxpayer Identification Number _____

Activity _____
Type _____Form _____ Unit _____
Entire Disposition of Activity _____**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	_____	_____	_____	_____
Short-term capital loss	_____	_____	_____	_____
Long-term capital loss	_____	_____	_____	_____
28% rate capital loss	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____
Ordinary business loss	_____	_____	_____	_____
Other Losses - 1040 Schedule 1	_____	_____	_____	_____

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	_____	_____	_____	_____
Short-term capital loss	_____	_____	_____	_____
Long-term capital loss	_____	_____	_____	_____
28% rate capital loss	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____
Ordinary business loss	_____	_____	_____	_____
Other Losses - 1040 Schedule 1	_____	_____	_____	_____

Name

Taxpayer Identification Number

Activity _____ Form _____ Unit _____
 Type _____ Entire Disposition of Activity _____

Passive Activity Credits

Credits	Prior Year Suspended Credits	Current Year Generated	Current Year Utilized	Suspended Credits To Next Year
Investment - coal, gasification	_____	_____	_____	_____
Investment - advanced energy	_____	_____	_____	_____
Investment - advanced manufacturing	_____	_____	_____	_____
Investment - Energy (post '07)	_____	_____	_____	_____
Investment - Rehabilitation (Pre '08)	_____	_____	_____	_____
Investment rehabilitation (post '07)	_____	_____	_____	_____
Work opportunity	_____	_____	_____	_____
Biofuel producer	_____	_____	_____	_____
Increasing research activities	_____	_____	_____	_____
Increasing research activities - specified	_____	_____	_____	_____
Low-income housing - pre '90	_____	_____	_____	_____
Low-income housing - post '89	_____	_____	_____	_____
Low-income housing - post '07	_____	_____	_____	_____
Prior/Expired general business	_____	_____	_____	_____
Disabled access	_____	_____	_____	_____
Renewable electricity prod - Part I	_____	_____	_____	_____
Indian employment	_____	_____	_____	_____
Employer social security tax tip	_____	_____	_____	_____
Orphan drug	_____	_____	_____	_____
New markets	_____	_____	_____	_____
Small employer pension plan	_____	_____	_____	_____
Employer child care facilities/serv	_____	_____	_____	_____
Large partnership general credits	_____	_____	_____	_____
Nonconventional source fuel	_____	_____	_____	_____
Qualified electric vehicle	_____	_____	_____	_____
Empowerment zone employment	_____	_____	_____	_____
Renewable electricity prod - Part II	_____	_____	_____	_____
Railroad track maintenance	_____	_____	_____	_____
Bio & renewable diesel fuels	_____	_____	_____	_____
Low sulfur diesel fuel production	_____	_____	_____	_____
Distilled spirits	_____	_____	_____	_____
Energy efficient home	_____	_____	_____	_____
Energy efficient appliance	_____	_____	_____	_____
Alternative motor vehicle	_____	_____	_____	_____
Alternative fuel vehicle refueling	_____	_____	_____	_____
Mine rescue team training	_____	_____	_____	_____
Agriculture chemical security	_____	_____	_____	_____
Employer differential wage	_____	_____	_____	_____
Carbon dioxide	_____	_____	_____	_____
Qualified plug-in electric vehicle	_____	_____	_____	_____
New clean vehicle credit	_____	_____	_____	_____
Small employer health insurance	_____	_____	_____	_____
New hire retention	_____	_____	_____	_____
Enhanced oil recovery	_____	_____	_____	_____
Margin well production	_____	_____	_____	_____
Employee retention	_____	_____	_____	_____
Family and medical leave	_____	_____	_____	_____
Advanced manufacturing production	_____	_____	_____	_____
Commercial clean vehicle	_____	_____	_____	_____

Form **1040****PTP - Passive Activity Deduction Worksheet****2024**

Name _____

Taxpayer Identification Number _____

 Form _____ Unit _____
Entire Disposition of Activity
Activity**Regular Tax Loss Calculations**

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	_____	_____	_____	_____
Short-term capital loss	_____	_____	_____	_____
Long-term capital loss	_____	_____	_____	_____
28% rate capital loss	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____
Ordinary business loss	_____	_____	_____	_____
Other Losses - 1040 Schedule 1	_____	_____	_____	_____

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	_____	_____	_____	_____
Short-term capital loss	_____	_____	_____	_____
Long-term capital loss	_____	_____	_____	_____
28% rate capital loss	_____	_____	_____	_____
Section 1231 loss	_____	_____	_____	_____
Ordinary business loss	_____	_____	_____	_____
Other Losses - 1040 Schedule 1	_____	_____	_____	_____

Name _____

Taxpayer Identification Number _____

Form _____ Unit _____
Entire Disposition of Activity

Activity**Passive Activity Credits**

Credits	Prior Year Suspended Credits	Current Year Generated	Current Year Utilized	Suspended Credits To Next Year
Investment - coal, gasification	_____	_____	_____	_____
Investment - advanced energy	_____	_____	_____	_____
Investment - advanced manufacturing	_____	_____	_____	_____
Investment - energy (post '07)	_____	_____	_____	_____
Investment - rehabilitation (Pre '08)	_____	_____	_____	_____
Investment - rehabilitation (post '07)	_____	_____	_____	_____
Work opportunity	_____	_____	_____	_____
Biofuel producer	_____	_____	_____	_____
Increasing research activities	_____	_____	_____	_____
Increasing research activities - specified	_____	_____	_____	_____
Low-income housing - pre '90	_____	_____	_____	_____
Low-income housing - post '89	_____	_____	_____	_____
Low-income housing - post '07	_____	_____	_____	_____
Prior/Expired general business	_____	_____	_____	_____
Disabled access	_____	_____	_____	_____
Renewable electricity prod - Part I	_____	_____	_____	_____
Indian employment	_____	_____	_____	_____
Employer social security tax tip	_____	_____	_____	_____
Orphan drug	_____	_____	_____	_____
New markets	_____	_____	_____	_____
Small employer pension plan	_____	_____	_____	_____
Employer child care facilities/serv	_____	_____	_____	_____
Large partnership general credits	_____	_____	_____	_____
Nonconventional source fuel	_____	_____	_____	_____
Qualified electric vehicle	_____	_____	_____	_____
Empowerment zone employment	_____	_____	_____	_____
Renewable electricity prod - Part II	_____	_____	_____	_____
Railroad track maintenance	_____	_____	_____	_____
Bio & renewable diesel fuels	_____	_____	_____	_____
Low sulfur diesel fuel production	_____	_____	_____	_____
Distilled spirits	_____	_____	_____	_____
Energy efficient home	_____	_____	_____	_____
Energy efficient appliance	_____	_____	_____	_____
Alternative motor vehicle	_____	_____	_____	_____
Alternative fuel vehicle refueling	_____	_____	_____	_____
Mine rescue team training	_____	_____	_____	_____
Agricultural chemical security	_____	_____	_____	_____
Employer differential wage	_____	_____	_____	_____
Carbon dioxide	_____	_____	_____	_____
Qualified plug-in electric vehicle	_____	_____	_____	_____
Plug-in elect drive motor / New clean	_____	_____	_____	_____
Small employer health insurance	_____	_____	_____	_____
New hire retention	_____	_____	_____	_____
Enhanced oil recovery	_____	_____	_____	_____
Margin well production credit	_____	_____	_____	_____
Employee retention	_____	_____	_____	_____
Family and medical leave	_____	_____	_____	_____
Advanced manufacturing production	_____	_____	_____	_____
Commercial clean vehicle	_____	_____	_____	_____

Name _____

Taxpayer Identification Number _____

1 Adjusted gross income 1 _____**2** Subtractions:

2(a) Passive activity income	2(a) _____
2(b) Taxable social security income	2(b) _____
2(c) Other	2(c) _____
2(d) Total subtractions	2(d) _____

3 Additions:

3(a) Allowed passive activity losses	3(a) _____
3(b) Rental real estate loss allowed to real estate professionals	3(b) _____
3(c) Overall loss from a PTP	3(c) _____
3(d) Taxpayer's IRA deduction	3(d) _____
3(e) Spouse's IRA deduction	3(e) _____
3(f) One-half self-employment tax	3(f) _____
3(g) Series EE & I Bond Interest	3(g) _____
3(h) Employer's adoption assistance program exclusion amount	3(h) _____
3(i) Student loan interest deduction	3(i) _____
3(j) Reserved	3(j) _____
3(k) Other	3(k) _____
Total additions	3(m) _____

4 Modified adjusted gross income 4 _____

Passive Activity Credit Limitations

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

Go to www.irs.gov/Form8582CR for instructions and the latest information.

Name(s) shown on return

Identifying number

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

1b

b Prior year unallowed credits from Worksheet 1, column (b)

1c

c Add lines 1a and 1b

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

2b

b Prior year unallowed credits from Worksheet 2, column (b)

2c

c Add lines 2a and 2b

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

3b

b Prior year unallowed credits from Worksheet 3, column (b)

3c

c Add lines 3a and 3b

All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)

4a Credits from Worksheet 4, column (a)

4a

4b

b Prior year unallowed credits from Worksheet 4, column (b)

4c

c Add lines 4a and 4b

5 Add lines 1c, 2c, 3c, and 4c

5

6 Enter the tax attributable to net passive income (see instructions)

6

7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions

7

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

9

9 Enter \$150,000. If married filing separately, see instructions

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

11 Subtract line 10 from line 9

11

12 Multiply line 11 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions

12

13 Enter the amount, if any, from line 9 of Form 8582

13

14 Subtract line 13 from line 12

14

15 Enter the tax attributable to the amount on line 14 (see instructions)

15

16 Enter the **smaller** of line 8 or line 15

16

For Paperwork Reduction Act Notice, see instructions.

Form 8582-CR (Rev. 12-2024)

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	
18	Enter the amount from line 16	18	
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	
20	Enter the smaller of line 2c or line 19	20	
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26	21	
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	
23	Subtract line 22 from line 21	23	
24	Multiply line 23 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	24	
25	Enter the amount, if any, from line 9 of Form 8582	25	
26	Subtract line 25 from line 24	26	
27	Enter the tax attributable to the amount on line 26 (see instructions)	27	
28	Enter the amount, if any, from line 18	28	
29	Subtract line 28 from line 27	29	
30	Enter the smaller of line 20 or line 29	30	

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	
32	Enter the amount from line 30	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	
34	Enter the smaller of line 3c or line 33	34	
35	Tax attributable to the remaining special allowance (see instructions)	35	
36	Enter the smaller of line 34 or line 35	36	

Part V Passive Activity Credit Allowed

- 37 **Passive Activity Credit Allowed.** 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 *Publicly Traded Partnerships (PTPs)* in the instructions.

37

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
- 39 Name of passive activity disposed of
- 40 Description of the credit property for which the election is being made



41 Amount of unallowed credit that reduced your basis in the property \$

Form **8582-CR** (Rev. 12-2024)

Low-Income Housing Credit

OMB No. 1545-0984

u Attach to your tax return.
u Go to www.irs.gov/Form8586 for the latest information.Attachment
Sequence No. **36a**

Name(s) shown on return

Identifying number

- | | | |
|---|---------|--|
| 1 Number of Forms 8609-A attached | u | |
| 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 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) (ii) (iii) (iv) | | |
| 3 Current year credit from attached Form(s) 8609-A (see instructions) | 3 | |
| 4 Low-income housing credit from partnerships, S corporations, estates, and trusts | 4 | |
| 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 | |
| 6 Amount allocated to beneficiaries of the estate or trust (see instructions) | 6 | |
| 7 Estates and trusts, subtract line 6 from line 5. Report this amount on Form 3800, Part III, line 4d | 7 | |

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 for instructions and the latest information.

Attachment Sequence No. **169**

Name as shown on return

Identifying number as shown on return

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
--	----------------------------------

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

City or town, state, and ZIP code

2 Date of sale	3 Total sales price (consideration)
----------------	-------------------------------------

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Classes IV	\$	\$
Class V	\$	\$
Class VI and VII	\$	\$
Total	\$	\$

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.

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.

8	Assets	Allocation of sales price as previously reported	Increase or (decrease)	Redetermined allocation of sales price
	Class I	\$	\$	\$
	Class II	\$	\$	\$
	Class III	\$	\$	\$
	Class IV	\$	\$	\$
	Class V	\$	\$	\$
	Class VI and VII	\$	\$	\$
	Total	\$		\$

9 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

Nondeductible IRAs

OMB No. 1545-0074

2024Attachment
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 for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions.

Your social security number

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

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

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code

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.

<p>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</p> <p>2 Enter your total basis in traditional IRAs. See instructions</p> <p>3 Add lines 1 and 2</p> <p>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?</p> <div style="display: flex; justify-content: space-between; align-items: center;"> No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. </div> <div style="display: flex; justify-content: space-between; align-items: center;"> Yes Go to line 4. </div> <p>4 Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025</p> <p>5 Subtract line 4 from line 3</p> <p>6 Enter the value of all 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)</p> <p>7 Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. Do not include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not 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)</p> <p>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</p> <p>9 Add lines 6, 7, and 8</p> <p>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"</p> <p>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</p> <p>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</p> <p>13 Add lines 11 and 12. This is the nontaxable portion of all your distributions</p> <p>14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2024 and earlier years</p> <p>15a Subtract line 12 from line 7</p> <p>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)</p> <p>c Taxable amount. 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, or 1040-NR, line 4b</p> <p>Note: 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.</p>	1 2 3 4 5 6 7 8 9 10 X 11 12 13 14 15a 15b 15c
---	---

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	
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	
18	Taxable amount. 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	18	

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	
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22	
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	
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	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
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	
c	Taxable amount. 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	

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

Name of recipient

Taxpayer Identification Number

1. Enter the basis in your traditional IRA(s) as of 12/31/23 1. _____
2. Enter the total of all traditional IRA contributions made for 2024, **whether or not deductible**. Include contributions made during 2025 for 2024 year, but not rollover contributions properly rolled over into the IRAs.
Also, do not include certain returned contributions described in the instructions for line 7, Part I, of Form 8606 2. _____
3. Add lines 1 and 2 3. _____
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. _____
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. _____
6. Add lines 4 and 5 6. _____
7. Divide line 3 by line 6. Enter the result as a decimal. Do not enter more than 1.0000 7. _____
8. **Nontaxable portion** of the distribution. Multiply line 5 by line 7. Enter the result here and on line 13 and 17 of Form 8606 8. _____
9. **Taxable portion of the distribution (before adjustment for conversions)**. Subtract line 8 from line 5.
Enter the result here and if there are no amounts converted to Roth IRAs, **STOP HERE** and enter the result on line 15a of Form 8606 9. _____
10. Enter the amount included on line 9 that is allocable to amounts converted to Roth IRAs by 12/31/2024.
(See **footnote 1** at the end of this worksheet.) Enter here and on line 18 of Form 8606 10. _____
11. **Taxable portion of the distribution (after adjustment for conversions)**. Subtract line 10 from line 9.
Enter the result here and on line 15a of Form 8606 11. _____

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

Part I Compliance Information

- | A Building identification number (BIN) <input checked="" type="checkbox"/> | Yes | No |
|---|-----|----|
| B This Form 8609-A is for (check the box) <input checked="" type="checkbox"/> a newly constructed or existing building <input 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? | | |
| If "No," see the instructions and stop here—do not go to Part II. | | |
| 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? | | |
| If "No," see the instructions and stop here—do not go to Part II. | | |
| 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? | | |
| 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. | | |

Part II Computation of Credit

- | | |
|---|----|
| 1 Eligible basis of building | 1 |
| 2 Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions) | 2 |
| 3 Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions) | 3 |
| 4 Part-year adjustment for disposition or acquisition during the tax year | 4 |
| 5 Credit percentage | 5 |
| 6 Multiply line 3 or line 4 by the percentage on line 5 | 6 |
| 7 Additions to qualified basis, if any | 7 |
| 8 Part-year adjustment for disposition or acquisition during the tax year | 8 |
| 9 Credit percentage. Enter one-third of the percentage on line 5 | 9 |
| 10 Multiply line 7 or line 8 by the percentage on line 9 | 10 |
| 11 Section 42(f)(3)(B) modification | 11 |
| 12 Add lines 10 and 11 | 12 |
| 13 Credit for building before line 14 reduction. Subtract line 12 from line 6 | 13 |
| 14 Disallowed credit due to federal grants (see instructions) | 14 |
| 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 |
| 16 Taxpayer's proportionate share of credit for the year (see instructions) | 16 |
| 17 Adjustments for deferred first-year credit (see instructions) | 17 |
| 18 Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions) | 18 |

For Paperwork Reduction Act Notice, see separate instructions.

Form 8609-A (Rev. 12-2008)

Form 8615

Tax for Certain Children Who Have Unearned Income

OMB No. 1545-0074

2024Attachment Sequence No. **33**Department of the Treasury
Internal Revenue Service

Child's name shown on return

A Parent's name (first, initial, and last). **Caution:** See instructions before completing.

Child's social security number

B Parent's social security number**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
- 2 If the child **did not** itemize deductions on **Schedule A** (Form 1040) or **Schedule A** (Form 1040-NR), enter \$2,600. Otherwise, see instructions 2
- 3 Subtract line 2 from line 1. If zero or less, **stop**; do not complete the rest of this form but **do** attach it to the child's return 3
- 4 Enter the child's **taxable income** from Form 1040 or 1040-NR, line 15. If the child files Form 2555, see the instructions 4
- 5 Enter the **smaller** of line 3 or line 4. If zero, **stop**; do not complete the rest of this form but **do** attach it to the child's return 5

Part II Tentative Tax Based on the Tax Rate of the Parent

- 6 Enter the parent's **taxable income** from Form 1040 or 1040-NR, line 15. If zero or less, enter -0-. If the parent files Form 2555, see the instructions 6
- 7 Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above 7
- 8 Add lines 5, 6, and 7. See instructions 8
- 9 Enter the tax on the amount on line 8 based on the **parent's** 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
- 10 Enter the parent's tax from Form 1040 or 1040-NR, line 16, minus any alternative minimum tax. **Do not** include any tax from **Form 4972** or **Form 8814** 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
- 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 **Part III** 11
- 12a Add lines 5 and 7 12a
- b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) 12b
- 13 Multiply line 11 by line 12b 13

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
- 15 Enter the tax on the amount on line 14 based on the **child's** 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
- 16 Add lines 13 and 15 16
- 17 Enter the tax on the amount on line 4 based on the **child's** 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
- 18 Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040 or 1040-NR, line 16. If the child files Form 2555, see the instructions 18

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

Form 8615 (2024)

DAA

Name _____

Taxpayer Identification Number _____

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. _____
2. Enter your net capital gain 2. _____
3. Enter the amount from Form 8615 line 1 3. _____
4. Divide line 1 by line 3 4. _____
5. Divide line 2 by line 3 5. _____
6. Multiply \$2600 by line 4 6. _____
7. Multiply \$2600 by line 5 7. _____
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. _____
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. _____

Line 5 Worksheet #2

1. Enter your qualified dividends 1. _____
2. Enter your net capital gain 2. _____
3. Add lines 1 and 2 3. _____
4. Divide line 1 by line 3 4. _____
5. Enter your itemized deductions directly connected with the production of your qualified dividends or net capital gain 5. _____
6. Multiply line 4 by line 5 6. _____
7. Subtract line 6 from line 5 7. _____
8. Subtract line 7 from line 2 8. _____
9. Subtract line 6 from line 1 9. _____
10. Enter the amount on Form 8615, line 1 10. _____
11. Divide line 1 by line 10 (do **not** enter more than 1.000) 11. _____
12. Divide line 2 by line 10 (do **not** enter more than 1.000 minus line 11) 12. _____
13. Multiply \$1,300 by line 11 13. _____
14. Multiply \$1,300 by line 12 14. _____
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. _____
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. _____

Line 5 Worksheet #3

1. Enter your qualified dividends 1. _____
2. Enter your net capital gain 2. _____
3. Add lines 1 and 2 3. _____
4. Divide line 1 by line 3 4. _____
5. If the child itemized, enter your itemized deductions directly connected with the production of the income on line 3 5. _____
6. Multiply line 4 by line 5 6. _____
7. Subtract line 6 from line 5 7. _____
8. Subtract line 7 from line 2 8. _____
9. Subtract line 6 from line 1 9. _____
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. _____
11. Enter your adjusted gross income (Form 1040, line 11, or Form 1040-NR, line 11) 11. _____
12. Divide line 3 by line 11 (do not enter more than 1.000) 12. _____
13. Multiply line 10 by line 12 13. _____
14. Multiply line 13 by line 4 14. _____
15. Subtract line 14 from line 13 15. _____
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. _____
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. _____

Name _____

Taxpayer Identification Number _____

Qualified Dividends Included on Parent Tax Wrk Line 3

1. Qualified dividends on Form 8615 Line 5 1. _____
 2. Parent's qualified dividends 2. _____
 3. Siblings qualified dividends on Form 8615 line 5 3. _____
 4. Add lines 1 through 3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 2 ... 4. _____

Qualified Dividends Included on Form 8615 Line 6

1. Taxpayer's qualified dividends 1. _____
 2. Qualified dividends on Form 8615 line 5 2. _____
 3. Subtract line 2 from line 1. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column B, line 2 3. _____

Form 4952, line 4g Included on Parent Tax Wrk Line 3

1. Taxpayer's Form 4952, line 4g amount 1. _____
 2. Parent's Form 4952, line 4g amount 2. _____
 3. Siblings Form 4952, line 4g amount 3. _____
 4. Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 3 ... 4. _____

Form 4952, line 4e Included on Parent Tax Wrk Line 3

1. Taxpayer's Form 4952, line 4e amount 1. _____
 2. Parent's Form 4952, line 4e amount 2. _____
 3. Siblings Form 4952, line 4e amount 3. _____
 4. Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 4 ... 4. _____

Net Capital Gain Included on Parent Tax Wrk Line 3

1. Net capital gain on Form 8615 line 5 1. _____
 2. Parent's Schedule D Tax Worksheet line 7 2. _____
 3. Siblings net capital gain on Form 8615 line 5 3. _____
 4. Add lines 1-3. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 7 ... 4. _____

Complete lines 5 and 6 if the parents filed Schedule J

5. Parent's Sch J Line 2b (Elected net cap gain) ... 5. _____
 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. _____

Net Capital Gain Included on Form 8615 Line 6

1. Taxpayer's net capital gain 1. _____
 2. Last line of Form 8615 Line 5 Worksheet 2. _____
 3. Subtract line 2 from line 1. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column B, line 7 3. _____

28% Rate Gain & Unrecap Sect 1250 on Parent Tax Wrk Line 3 - Sch J

1. Taxpayer's unrecap 1250 times Line 5 ratio 1. _____
 2. Parent's unrecaptured section 1250 2. _____
 3. Siblings unrecap 1250 times Line 5 ratio 3. _____
 4. Add lines 1 - 3. Total unrecap 1250 gain on line 11 4. _____
 5. Taxpayer's 28% capital gain times Line 5 ratio ... 5. _____
 6. Parent's 28% capital gain 6. _____
 7. Siblings 28% capital gain times Line 5 ratio 7. _____
 8. Add lines 5 -7. Total 28% capital gain on line 11 ... 8. _____
 9. Add lines 4 and 8. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column A, line 11 9. _____

28% Rate Gain & Unrecap Sect 1250 on Parent Tax Wrk Line 3 - Sch J

1. Taxpayer's unrecap 1250 times Line 5 ratio 1. _____
 2. Parent's unrecaptured section 1250 2. _____
 3. Parent's Sch J elected unrecap sec 1250 .. 3. _____
 4. Siblings unrecap 1250 times Line 5 ratio ... 4. _____
 5. Combine In 1-4. Total Unrecap 1250 5. _____
 6. Taxpayer's 28% cap gain times Line 5 ratio 6. _____
 7. Parent's 28% capital gain 7. _____
 8. Siblings 28% cap gain times Line 5 ratio 8. _____
 9. Combine In 6-8. Total 28% capital gain 9. _____
 10. Add lines 5 and 9. Enter on Form 8615 Capital Gains Tax Calculation Wrk Column C, line 11 10. _____

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. _____
 2. Taxpayer's total 28% rate gain times (1 minus Line 5 ratio) 2. _____
 3. Add lines 1 and 2. Enter on Form 8615 Capital Gains Tax Calculation Wrk, Column B, line 11 3. _____

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)
 Qualified dividends on Form 8615, line 5
 Taxpayer's Form 8615, line 5
 Capital gain Line 5 ratio (Last line of applicable Line 5 Worksheet / Line 2 of line 5 Worksheet) ..
 Net capital gain included on Form 8615, line 5

- Form 4952, line 4e
 Form 4952, line 4g
 Sch D line 18 (Net 28% rate gain)
 Sch D line 19 (Unrecaptured Section 1250 gain)
 Foreign Earned Income Tax Worksheet line 2

Name _____

Taxpayer Identification Number _____

Tax Computation Using Maximum Capital Gains Rates	(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		
2. Enter your qualified dividends on Parent tax wrk line 3/8615 line 6*	2		
3. Enter the amount of 4952 line 4g included on Parent tax wrk line 3*	3		
4. Enter the amount of 4952 line 4e included on Parent tax wrk line 3*	4		
5. Subtract line 4 from line 3. If zero or less, enter -0-	5		
6. Subtract line 5 from line 2. If zero or less, enter -0-	6		
7. Enter the net capital gain from Parent tax wrk line 3/Form 8615 line 6*	7		
8. Enter the smaller of line 3 or line 4	8		
9. Subtract line 8 from line 7. If zero or less, enter -0-	9		
10. Add lines 6 and 9	10		
11. Enter the 28% rate gain and unrecaptured section 1250 included on Parent tax wrk line 3/Form 8615 line 6*	11		
12. Enter the smaller of line 9 or line 11	12		
13. Subtract line 12 from line 10	13		
14. Subtract line 13 from line 1	14		
15. Enter \$47,025 if Single/MFS; \$94,050 if MFJ/QW; \$63,000 if HOH	15		
16. Enter the smaller of line 1 or line 15	16		
17. Enter the smaller of line 14 or line 16	17		
18. Subtract line 10 from line 1. If zero or less, enter -0-	18		
19. Enter the smaller of line 1 or \$191,950 if Single or MFS; \$383,900 if MFJ or QW; \$191,950 if HOH	19		
20. Enter the smaller of line 14 or line 19	20		
21. Enter the larger of line 18 or line 20	21		
22. Subtract line 17 from line 16	22		
If lines 1 and 16 are the same, skip lines 23 - 43 and go to line 44	23		
23. Enter the smaller of line 1 or line 13	24		
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)	25		
25. Subtract line 24 from line 23. If zero or less, enter -0-	26		
26. Enter \$518,900 single; (\$291,850 MFS; \$583,750 married filing jointly/qualifying widow(er); \$551,350 head of household)	27		
27. Enter the smaller of line 1 or line 26	28		
28. Add lines 21 and 22	29		
29. Subtract line 28 from line 27. If zero or less, enter -0-	30		
30. Enter the smaller of line 25 or line 29	31		
31. Multiply line 30 by 15% (.15)	32		
32. Add lines 24 and 30	33		
If lines 1 and 32 are the same, skip lines 33 - 43 and go to line 44	34		
33. Subtract line 32 from line 23	35		
34. Multiply line 33 by 20% (.20)	36		
If Unrecap Section 1250 is zero, skip lines 35 through 40 & go to line 41	37		
35. Enter the smaller of line 9 or unrecap Sec 1250 gain on Form 8615 line 6	38		
36. Add lines 10 and 21	39		
37. Enter the amount from line 1	40		
38. Subtract line 37 from line 36. If zero or less, enter -0-	41		
39. Subtract line 38 from line 35. If zero or less, enter -0-	42		
40. Multiply line 39 by 25% (.25)	43		
If 28% rate gain is zero, skip lines 41 - 43 and go to line 44	44		
41. Add lines 21, 22, 30, 33, and 39	45		
42. Subtract line 41 from line 1	46		
43. Multiply line 42 by 28% (.28)	47		
44. Figure the tax on line 21. Use the Tax Table or Computation WS			
45. Add lines 31, 34, 40, 43, and 44			
46. Figure the tax on line 1. Use the Tax Table or Computation WS			
47. Tax. Enter the smaller of ln 45 or ln 46 here & Parent tax wrk, line 4/9			

Form **1040**

Form 8615 Schedule J Worksheet

2024

Name

Taxpayer Identification Number

Parent Tax Worksheet Line 4 - Schedule J Worksheet

- 1 Enter the amount from line 3 of the Parent Tax Worksheet 1 _____
- 2 Enter the elected farm income reported on the parent's Schedule J, line 2a 2 _____
- 3 Subtract line 2 from line 1. If zero or less, enter -0- 3 _____
- 4 Figure the tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, or Sch D, whichever applies 4 _____
- 5 Total the amounts reported on lines 8, 12, and 16 of the parent's Schedule J and enter the sum here 5 _____
- 6 Add lines 4 and 5 6 _____
- 7 Enter the amount from the parent's Schedule J, line 22 7 _____
- 8 Subtract line 7 from line 6. This is the Schedule J tax 8 _____
- 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 _____
- 10 **Tax.** Enter the **smaller** of line 8 or line 9 here and on the Parent Tax Worksheet, Line 4 10 _____

Name _____

Taxpayer Identification Number _____

Tax Computation Using Maximum Capital Gains Rates	(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		
2 Enter the amount from the 8615 Tax Calculation Worksheet Line 2	2		
3 Enter the amount from the 8615 Tax Calculation Worksheet Line 3	3		
4 Enter the amount from the 8615 Tax Calculation Worksheet Line 4	4		
5 Subtract line 4 from line 3. If zero or less, enter -0-	5		
6 Subtract line 5 from line 2. If zero or less, enter -0-	6		
7 Enter the amount from the 8615 Tax Calculation Worksheet Line 7	7		
8 Enter the smaller of line 3 or line 4	8		
9 Subtract line 8 from line 7. If zero or less, enter -0-	9		
10 Add lines 6 and 9	10		
11 Enter applicable amount from Frgn Earn Inc Tax Wrk line 2 (see below)	11		
12 Subtract line 11 from line 1. If zero or less enter -0-	12		
13 Capital Gain Excess on Parent tax wrk line 3/Form 8615 line 6 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	13		
Form 8615 Tax Calculation Worksheet Line 9 Modification:	14		
14 Enter the amount from line 9 above (which is before modification)	14		
15 Enter the Capital Gain Excess calculated on Line 13 above	15		
16 Modified Line 9 reported on the Form 8615 Tax Calculation Worksheet. Subtract line 15 from line 14 but not less than -0-	16		
Form 8615 Tax Calculation Worksheet Line 6 Modification:	17		
17 Enter the amount from line 6 above (which is before modification)	17		
18 Subtract line 14 from line 13, but not less than -0-	18		
19 Modified Line 6 reported on the Form 8615 Tax Calculation Worksheet. Subtract line 18 from line 17, but not less than -0-	19		
Form 8615 Tax Calculation Worksheet Line 11 Modification:	20		
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	20		
21 Enter the Capital Gain Excess calculated on Line 13 above	21		
22 Modified Unrecaptured Section 1250 gain reported on the Form 8615 Tax Calculation Worksheet. Subtract line 21 from line 20. If zero or less enter -0-	22		
23 Enter the amount of 28% rate gain included in the net capital gain on Parent tax wrk, line 3	23		
24 Enter the Capital Gain Excess calculated on Line 13 above	24		
25 Modified 28% Rate Gain reported on the Form 8615 Tax Calculation Worksheet. Subtract line 24 from line 23. If zero or less enter -0-	25		
26 Modified Line 11 reported on the Form 8615 Tax Calculation Worksheet. Combine line 22 and line 25	26		

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
 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

Enter the total of Column (e)

2
 3
 4

3 Add lines 1 and line 2. Enter the amount here and on Line 11, Column A above

3
 4

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

Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

[Go to www.irs.gov/form8621 for instructions and the latest information.](http://www.irs.gov/form8621)

Name of shareholder	Identifying number (see instructions)
Number, street, and room or suite no. If a P.O. box, see instructions.	Shareholder tax year: calendar year 20 or other tax year beginning and ending
City or town, state, and ZIP code or country	

Check type of shareholder filing the return: Individual Corporation Partnership S Corporation Nongrantor Trust Estate
 Check 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)	Employer identification number (if any)
Address (Enter number, street, city or town, and country.)	Reference ID number (see instructions)
	Tax year of foreign corporation, PFIC, or QEF: calendar year or other tax year beginning and ending

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: _____
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the tax year, if applicable: _____
- 3 Number of shares held at the end of the tax year: _____
- 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: _____
- 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 \$ _____
 - (b) Section 1293 (Qualified Electing Fund) \$ _____
 - (c) Section 1296 (Mark to Market) \$ _____

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.
- F **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.
- H **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.

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	6c	
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		
c Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income	6c		
7a Enter your pro rata share of the total net capital gain of the QEF	7a	7c	
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		
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		

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	8d	
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		
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		
d Add lines 8b and 8c	8d		
e Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets)	8e		
Important: 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	9c	
b Enter the total tax for the tax year determined without regard to the amount entered on line 8e	9b		
c Subtract line 9b from line 9a. This is the deferred tax, the time for payment of which is extended by making Election B. See instructions	9c		

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	10c	
b Enter your adjusted basis in the stock at the end of the tax year	10b		
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		
11 Enter any unreversed inclusions (as defined in section 1296(d))	11	12	
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		
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	13c	
b Enter the adjusted basis of the stock on the date of sale or disposition	13b		
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		
14a Enter any unreversed inclusions (as defined in section 1296(d))	14a	14b	
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		
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		

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	
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	
c	Divide line 15b by 3.0. (See instructions if the number of preceding tax years is less than 3.)	15c	
d	Multiply line 15c by 125% (1.25)	15d	
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, do not 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	
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 do not complete line 16	15f	
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 allocated to days in each tax year.		
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	16b	
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	16c	
d	Foreign tax credit (see instructions)	16d	
e	Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." See instructions	16e	
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	16f	

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.

Complete lines 17 through 20 to report the status of outstanding prior year section 1294 elections.		(i)	(ii)	(iii)	(iv)	(v)	(vi)
17	Tax year of outstanding election						
18	Undistributed earnings to which the election relates						
19	Deferred tax						
20	Interest accrued on deferred tax (line 19) as of the filing date						
Complete lines 21 through 24 only if a section 1294 election is terminated in the current year.							
21	Event terminating election						
22	Earnings distributed or deemed distributed during the tax year						
23	Deferred tax due with this return						
24	Accrued interest due with this return						
Complete lines 25 and 26 only if there is a partial termination of a section 1294 election in the current tax year.							
25	Deferred tax outstanding after partial termination of election. Subtract line 23 from line 19						
26	Interest accrued after partial termination of election. Subtract line 24 from line 20						

Allocation of Individual Income Tax to the U.S. Virgin Islands

OMB No. 1545-0074

2024Attachment
Sequence No. **869**Department of the Treasury
Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR (your tax return)

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/Form8689 for the latest information.

Your social security number

Part I Income From the U.S. Virgin Islands (USVI)

1 Wages, salaries, tips, etc.	1
2 Taxable interest	2
3 Ordinary dividends	3
4 Taxable refunds, credits, or offsets of local USVI income taxes	4
5 Alimony received	5
6 Business income or (loss)	6
7 Capital gain or (loss)	7
8 Other gains or (losses)	8
9 IRA distributions (taxable amount)	9
10 Pensions and annuities (taxable amount)	10
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11
12 Farm income or (loss)	12
13 Unemployment compensation	13
14 Social security benefits (taxable amount)	14
15 Other income. List type and amount	15
16 Add lines 1 through 15. This is your total USVI income	16

Part II Adjusted Gross Income From the USVI

17 Educator expenses	17	18 19 20 21 22 23 24 25 26 27 28	
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			
29 Add lines 17 through 28	29		
30 Subtract line 29 from line 16. This is your USVI adjusted gross income	30		

Part III Allocation of Tax to the USVI

31 Enter the amount from the total tax line on your tax return	31	32 33 34 35 36	
32 Enter total of certain amounts from your tax return. See instructions on page 4 for amount to enter			
33 Subtract line 32 from line 31			
34 Enter the amount from the adjusted gross income line on your tax return	34		
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			
36 Multiply line 33 by line 35. This is your tax allocated to the USVI			

Part IV Payments of Income Tax to the USVI

37 Income tax withheld by the USVI	37	38 39 40 41	
38 2024 estimated tax payments and amount applied from 2023 return			
39 Amount paid with Form 4868 (extension request)			
40 Add lines 37 through 39. These are your total payments to the USVI			
41 Enter the smaller of line 36 or line 40. Add this amount to the other refundable credits line on Schedule 3 (Form 1040)		42 43 44 45 46	
42 Overpayment to the USVI. If line 40 is more than line 36, subtract line 36 from line 40			
43 Amount of line 42 you want refunded to you			
44 Amount of line 42 you want applied to your 2025 estimated tax	44		
45 Amount you owe to the USVI. If line 40 is less than line 36, subtract line 40 from line 36			
46 Enter the amount from line 45 that you will pay when you file your income tax return. Add this amount to the other refundable credits line on Schedule 3 (Form 1040)			

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

Form 8689 (2024)

Form 8697

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Interest Computation Under the Look-Back
Method for Completed Long-Term Contracts**

OMB No. 1545-1031

Go to www.irs.gov/Form8697 for instructions and latest information.Attachment
Sequence No. 97

For the filing year beginning _____, and ending _____ See instructions.

Type or Print	Name _____	A Identifying number _____
	Number, street, and apt., room, or suite no. If a P.O. box, see instructions. _____	B Check applicable box to show type of taxpayer:
	City or town, state, and ZIP code _____	<input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Estate or trust <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership

- 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 _____

Part I Regular Method (see instructions)

	Filing Year Year ended	Redetermination Years		(c) Totals (Add columns (a) and (b).)
		(a) Year ended	(b) Year ended	
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				
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 actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated 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				
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2. If line 3 is a negative amount, see instructions				
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions)				
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				
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				
7 Interest due on increase, if any, shown on line 6 (see instructions)				
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions)				
9 Net amount of interest to be refunded to you . If line 8, column (c), exceeds line 7, column (c), enter the excess. File Form 8697 separately; do not attach it to your tax return (see instructions)				
10 Net amount of interest you owe . 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				

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:			(d) Totals (Add columns (a), (b), and (c).)
	(a) Year ended	(b) Year ended	(c) Year ended	
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 actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated 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				
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see instructions)				
Note: 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 actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated 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				
Note: 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)				
5 Enter the larger of line 2 or line 4. See instructions if either amount is negative				
Pass-through entities: 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				
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				
8 Interest due on increase, if any, shown on line 7 (see instructions)				
9 Interest to be refunded on decrease, if any, shown on line 7 (see instructions)				
10 Net amount of interest to be refunded to you . 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)				
11 Net amount of interest you owe . 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				

Signature(s) Complete this section **only** if this form is being filed separately.

Sign Here	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	Date			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name u	Firm's EIN u			
	Firm's address u	Phone no.			

Form 8697

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service**Interest Computation Under the Look-Back
Method for Completed Long-Term Contracts**

OMB No. 1545-1031

Go to www.irs.gov/Form8697 for instructions and latest information.Attachment
Sequence No. 97

For the filing year beginning _____, and ending _____ See instructions.

Type or Print	Name _____	A Identifying number _____
	Number, street, and apt., room, or suite no. If a P.O. box, see instructions. _____	B Check applicable box to show type of taxpayer:
	City or town, state, and ZIP code _____	<input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Estate or trust <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership

- 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 _____

Part I Regular Method (see instructions)

	Filing Year Year ended	Redetermination Years		(c) Totals (Add columns (a) and (b).)
		(a) Year ended	(b) Year ended	
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				
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 actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated 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				
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2. If line 3 is a negative amount, see instructions				
4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions)				
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				
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				
7 Interest due on increase, if any, shown on line 6 (see instructions)				
8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions)				
9 Net amount of interest to be refunded to you . If line 8, column (c), exceeds line 7, column (c), enter the excess. File Form 8697 separately; do not attach it to your tax return (see instructions)				
10 Net amount of interest you owe . 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				

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:			(d) Totals (Add columns (a), (b), and (c).)
	(a) Year ended	(b) Year ended	(c) Year ended	
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 actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated 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				
2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see instructions)				
Note: 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 actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated 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				
Note: 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)				
5 Enter the larger of line 2 or line 4. See instructions if either amount is negative				
Pass-through entities: 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				
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				
8 Interest due on increase, if any, shown on line 7 (see instructions)				
9 Interest to be refunded on decrease, if any, shown on line 7 (see instructions)				
10 Net amount of interest to be refunded to you . 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)				
11 Net amount of interest you owe . 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				

Signature(s) Complete this section **only** if this form is being filed separately.

Sign Here	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	Date			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name u	Firm's EIN u			
	Firm's address u	Phone no.			

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

2024Attachment
Sequence No. **801**

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

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

Identifying number

Part I Net Minimum Tax on Exclusion Items

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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)

Part II Minimum Tax Credit and Carryforward to 2025

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

Form **8801** (2024)

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.

Caution: 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
Caution: If for 2023 you filed Form 1041, or 2555, see the instructions before completing lines 28, 29, and 30.	
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)*	28
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.	
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)	29
30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2023 Schedule D Tax Worksheet	30
31 Enter the smaller of line 27 or line 30	31
32 Subtract line 31 from line 27	32
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	33
34 Enter: <ul style="list-style-type: none"> • \$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. 	34
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-	35
36 Subtract line 35 from line 34. If zero or less, enter -0-	36
37 Enter the smaller of line 27 or line 28	37
38 Enter the smaller of line 36 or line 37	38
39 Subtract line 38 from line 37	39
40 Enter: <ul style="list-style-type: none"> • \$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. 	40
41 Enter the amount from line 36	41
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

* 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	
44 Subtract line 43 from line 40. If zero or less, enter -0-	44	
45 Enter the smaller of line 39 or line 44	45	
46 Multiply line 45 by 15% (0.15)	46	
47 Add lines 38 and 45	47	
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	
49 Multiply line 48 by 20% (0.20)	49	
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	
51 Subtract line 50 from line 27	51	
52 Multiply line 51 by 25% (0.25)	52	
53 Add lines 33, 46, 49, and 52	53	
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	
55 Enter the smaller 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	

Form **8801** (2024)

Name

Taxpayer Identification Number

Form 8801 Foreign Earned Income Tax Worksheet - Form 8801 Line 11

1. Enter the amount from Form 8801, line 10 1.
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2023 Form 2555, line 45
and 50 2a.
- b. Enter the total amount of any itemized deductions or exclusions you couldn't claim
because they are related to excluded income 2b.
- c. Subtract line 2b from line 2a. If zero or less, enter -0- 2c.
3. Add lines 1 and 2c 3.
- 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. 4.
 - **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.
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.
6. Subtract line 5 from line 4. Enter here and on Form 8801, line 11 6.

**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.
- 2a. Enter the amount from your (and your spouse's, if filing jointly) 2024 Form 2555, lines
45 and 50 2a.
- b. Enter the total amount of any itemized deductions or exclusions you could not
claim because they are related to excluded income 2b.
- c. Subtract line 2b from line 2a. If zero or less, enter -0- 2c.
3. Combine lines 1 and 2c. If zero or less, enter -0- 3.
- 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. 4.
 - **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.
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.
6. Subtract line 5 from line 4. Enter here and on the Next year's Minimum Credit WS, line 11 6.

Form 1040

Form 8801 Foreign Earned Income - Excess Capital Gain**2024**

Name

Taxpayer Identification Number

2023 Form 1040, ln 3a (Qual Div)	2023 Sch D Tax WS In 6	2023 Sch D In 15
2023 Qual Div & Cap	2023 Sch D Tax WS In 9	2023 Sch D In 18 (28% rate)
Gn Tax WS In 3	2023 Sch D In 7	2023 Sch D In 19 (Unrecp 1250)

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) 1.
2. Enter the amount from Form 8801, line 10 2.
3. **Capital Gain Excess.** Subtract line 2 from line 1. If zero or less, enter -0 - 3.
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) 4.
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- 5.
6. **Modified Line 3/Line 9.** Subtract line 4 from the applicable 2023 line 3/line 9 shown above. If zero or less, enter -0- 6.
7. **Modified 2023 Form 1040, line 9b (or line 6 of the 2023 Schedule D Tax Worksheet).** 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- 7.
8. Enter the amount from the 2023 Unrecaptured Sec. 1250 Gain Worksheet line 13 8.
9. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 14 (28% cap gain/loss) 9.
10. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 15 (Sch D line 7 loss) 10.
11. Enter the amount from the 2023 Unrecap Sec. 1250 Gain WS line 16 (Sch D line 14) 11.
12. Enter the Capital Gain Excess from line 3 above. Enter as a negative 12.
13. Combine lines 9 through 12. Enter a loss as a positive. Enter a zero or a gain as a zero 13.
14. **Modified Form 8801, line 29.** (2023 Schedule D Line 19). Subtract line 13 from line 8 14.
15. Enter the amount from the 2023 Schedule D line 18. (Only enter gains not losses) 15.
16. Enter the Capital Gain Excess from line 3 above 16.
17. **Modified 2023 Schedule D Line 18 (28% Rate Capital Gain).** Subtract 16 from 15. If zero or less, enter -0- 17.
18. **Modified 2023 Schedule D Tax Worksheet line 11.** Combine lines 14 and 17. Enter the result on line 11 below 18.

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) 1.
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 2.
3. Enter the modified line 3 amount from the Form 8801 Capital Gain Excess line 6 above 3.
4. Add lines 2 and 3 4.
5. If you are claiming investment interest expense on Form 4952, enter the amount from line
line 4g of that form. Otherwise, enter -0- 5.
6. **Modified Form 8801 line 28.** Subtract line 5 from line 4. If zero or less, enter -0- 6.

Form 8801 Modified Lines 28 through 30 - 2023 Schedule D Tax Worksheet

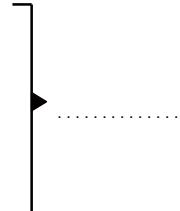
1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, Line 40). (However, if you are filing Form 2555 or 2555-EZ
(relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet) 1.
2. Enter the amount from the 2023 Form 1040, line 9b 2.
3. Form 4952, line 4g amount 3.
4. Form 4952, line 4e amount** 4.
5. Subtract line 4 from line 3. If zero or less, enter -0- 5.
6. Enter the modified amount from 8801 Capital Gain Excess line 7 above 6.
7. Enter the **smaller** of line 15 or line 16 of Schedule D 7.
8. Enter the **smaller** of line 3 or line 4 8.
9. Enter the modified line 9 amount from the Form 8801
Capital Gain Excess line 6 above 9.
10. **Modified Line 10 for Form 8801, line 30.** Add lines 6 and 9 10.
11. Enter the modified line 11 amount from the Form 8801
Capital Gain Excess line 18 above 11.
12. Enter the **smaller** of line 9 or line 11 12.
13. **Modified Form 8801 line 28.** Subtract line 12 from line 10 13.

Name

Taxpayer Identification Number

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-

**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
- 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.

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Name _____

Taxpayer Identification Number _____

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**
- 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**
- 29 Enter the amount from line 19 of your 2024 Schedule D (Form 1040) **29**
- 30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2024 Schedule D Tax Worksheet **30**
- 31 Enter the **smaller** of line 27 or line 30 **31**
- 32 Subtract line 31 from line 27 **32**
- 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**
- 34 Enter:
 - \$94,050 if married filing jointly or qualifying widow(er),
 - \$47,025 if single or married filing separately
 - \$63,000 if head of household.
} **34**
- 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**
- 36 Subtract line 35 from line 34. If zero or less, enter -0- **36**
- 37 Enter the **smaller** of line 27 or line 28 **37**
- 38 Enter the **smaller** of line 36 or line 37. This amount is taxed at 0% **38**
- 39 Subtract line 38 from line 37 **39**
- 40 Enter:
 - \$518,900 if single
 - \$291,850 if married filing separately
 - \$583,750 if married filing jointly or qualifying widow(er)
 - \$551,350 if head of household
} **40**
- 41 Enter the amount from line 36 **41**
- 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**
- 43 Add line 41 and line 42 **43**
- 44 Subtract line 43 from line 40. If zero or less, enter -0- **44**
- 45 Enter the **smaller** of line 39 or line 44 ► **45**
- 46 Multiply line 45 by 15% (.15) ► **46**
- 47 Add lines 38 and 45
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**
- 49 Multiply line 48 by 20% (.20)
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**
- 51 Subtract line 50 from line 27 **51**
- 52 Multiply line 51 by 25% (.25) ► **52**
- 53 Add lines 33, 46, 49, and 52 **53**
- 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**
- 55 Enter the **smaller** 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**

SCHEDULE 8812
(Form 1040)**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2024Attachment
Sequence No. **47**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

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

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

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

Schedule 8812 (Form 1040) 2024

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

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

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

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27
----	--	----

Name

Taxpayer Identification Number

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. _____
2. Enter the Medicare tax withheld (Forms(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld 2. _____
3. Enter any amount from Form 8959, line 7 3. _____
4. Add lines 1, 2, and 3 4. _____
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) 5. _____
6. Subtract line 5 from line 4 6. _____

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. _____

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. _____
9. Enter the Medicare Tax (Form(s) W-2, box 14) 9. _____
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17) 10. _____
11. Add lines 8, 9 and 10 11. _____

Line 9 Amount

12. Add lines 6, 7 and 11. Enter here and on Schedule 8812, Line 9 12. _____

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 for the latest information.

Name(s) shown on your return

Your social security number

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

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 **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions 1a
- b Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a 1b
- 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 2a
- b Enter your child's qualified dividends included on line 2a. See the instructions 2b
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions 3
- 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, **do not** file this form. Your child **must** file his or her own return to report the income 4
- 5 Base amount. 5
- 6 Subtract line 5 from line 4 6
- 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. 7
- 7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) 8
- 8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 9
- 9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return 10
- 10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return 11
- 11 Add lines 9 and 10 12
- 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 13

Part II Tax on the First \$2,600 of Child's Interest and Dividends

- 13 Amount not taxed. 13
- 14 Subtract line 13 from line 4. If the result is zero or less, enter -0- 14
- 15 Tax. Is the amount on line 14 less than \$1,300?

<input type="checkbox"/> No. Enter \$130 here and see the Note below.	[] u
<input type="checkbox"/> Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the Note below.		

15

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)

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989
(For Filers With Qualified Higher Education Expenses)**

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8815 for the latest information.

Name(s) shown on return

Your social security number

1	(a)	(b)
	Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	Name and address of eligible educational institution
	
	

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
- 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
- 4 Subtract line 3 from line 2. If zero or less, **stop**. You **cannot** take the exclusion
- 5 Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds **issued after 1989** that you **cashed during 2024**
- 6 Enter the interest included on line 5. See instructions
- 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.
Enter the result as a decimal (rounded to at least three places)
- 8 Multiply line 6 by line 7
- 9 Enter your modified adjusted gross income. See instructions
- Note:** 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, **stop**. You **cannot** take the exclusion.
- 10 Enter \$96,800 if single, head of household, or qualifying surviving spouse; or \$145,200 if married filing jointly
- 11 Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13,
and go to line 14
- 12 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 Multiply line 8 by line 12
- 14 **Excludable savings bond interest.** Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3

2	
3	
4	
5	
6	
7	X
8	
9	
10	
11	
12	X
13	
14	

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

Form 8815 (2024)

Tax Information Authorization

Go to 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)

Daytime telephone number Plan number (if applicable)

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** □

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address □ Telephone No. □ Fax No. □

Check if to be sent copies of notices and communications □

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address □ Telephone No. □ Fax No. □

Check if to be sent copies of notices and communications □

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

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

Date

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.

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 **u**
- 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**► Social security number****3a Your name** (first name, initial, and last name)**3b Your social security number****4a Spouse's name** (first name, initial, and last name)**4b Spouse's social security number****5a Your prior name(s).** See instructions.**5b Spouse's prior name(s).** See instructions.**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.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

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.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

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.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

Part II SignatureDaytime telephone number of person to contact (optional) **u** _____**Sign Here**

Your signature	Date
If joint return, spouse's signature	Date

Signature of representative, executor, administrator/if applicable	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.

u See instructions on back. u Do not attach this form to your return.

► Go to 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

- 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.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

- 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, see instructions.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

- 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.

Foreign country name	Foreign province/county	Foreign postal code
----------------------	-------------------------	---------------------

- 8** **New responsible party's name**

- 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.)

- 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 _____

Sign Here

Signature of owner, officer, or representative

Date _____



Title _____

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

2024Attachment Sequence No. **109**Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Identifying number

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:
-

- 2 Description of like-kind property received:
-

3 Date like-kind property given up was originally acquired (month, day, year)

3 _____

4 Date you actually transferred your property to other party (month, day, year)

4 _____

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 _____

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

6 _____

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
-------------------------	---------------------	------------------------------------

Address (no., street, and apt., room, or suite no.; city or town; state; and ZIP code)

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 No

10 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.

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

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	
a	Description of other property given up		
13	Adjusted basis of other property given up	13	
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	
	Caution: 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	
a	Description of other property received		
16	FMV of like-kind property you received	16	
17	Add lines 15 and 16	17	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15. See instructions	18	
19	Realized gain or (loss). Subtract line 18 from line 17	19	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	
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	
23	Recognized gain. Add lines 21 and 22	23	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23. See instructions Note: 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	
a	Basis of like-kind section 1250 property received	25a	
b	Basis of like-kind section 1245 property received	25b	
c	Basis of like-kind intangible property received	25c	

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. (Do not attach a copy of your certificate. Keep the certificate with your records.)		
27	Description of divested property		
28	Description of replacement property		
29	Date divested property was sold (month, day, year)	29	
30	Sales price of divested property. See instructions	30	
31	Basis of divested property	31	
32	Realized gain. Subtract line 31 from line 30	32	
33	Cost of replacement property purchased within 60 days after date of sale	33	
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions	35	
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	
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	
38	Basis of replacement property. Subtract line 37 from line 33	38	

Form **8826**

(Rev. September 2017)

Department of the Treasury
Internal Revenue Service

Disabled Access Credit

OMB No. 1545-1205

u Attach to your tax return.

u Go to www.irs.gov/Form8826 for the latest information.

Attachment
Sequence No.

86

Name(s) shown on return

Identifying number

1	Total eligible access expenditures (see instructions)	1	
2	Minimum amount	2	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	
4	Maximum amount	4	
5	Enter the smaller of line 3 or line 4	5	
6	Multiply line 5 by 50% (0.50)	6	
7	Disabled access credit from partnerships and S corporations	7	
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	

For Paperwork Reduction Act Notice, see instructions.

Form **8826** (Rev. 9-2017)

Recapture of Federal Mortgage Subsidy

OMB No. 1545-0074

(Rev. November 2024)

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8828 for instructions and the latest information.Attachment
Sequence No. 64

Name(s)

Social security number (as shown on page 1 of your tax return)

Part I Description of Home Subject to Federally Subsidized Debt

1 Address of property (number and street, city or town, state, and ZIP code)

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 _____ State _____ Political subdivision (city, county, etc.) _____ Agency, if any _____

4 Name and address of original lending institution _____

5 Date of closing of the original loan _____ 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 _____ Month Day Year

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) _____ Month Day Year

Part II Computation of Recapture Tax

9 Sales price of your interest in the home sold or disposed of (see instructions)	9	
10 Expenses of sale. Include sales commissions, advertising, legal fees, etc.	10	
11 Amount realized. Subtract line 10 from line 9	11	
12 Adjusted basis of your interest in the home sold or disposed of (see instructions)	12	
13 Gain or (loss) from sale or disposition. Subtract line 12 from line 11. If a loss, stop here and attach this form to your Form 1040. You do not owe recapture tax	13	
14 Multiply line 13 by 50% (.50)	14	
15 Modified adjusted gross income (see instructions)	15	
16 Adjusted qualifying income (see instructions)	16	
17 Subtract line 16 from line 15. If zero or less, stop here and attach this form to your Form 1040. You do not owe recapture tax	17	
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	%
19 Federally subsidized amount (see instructions)	19	
20 Holding period percentage (see instructions)	20	%
21 Multiply line 19 by the percentage on line 20	21	
22 Recapture amount. Multiply line 21 by the percentage on line 18	22	
23 Tax. Enter the smaller of line 14 or line 22. Also, include this amount on Schedule 2 (Form 1040), line 17b	23	

Expenses for Business Use of Your Home

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceFile only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used
for business during the year.

2024

Attachment
Sequence No. 176Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s)

Your social security number

Part I Part of Your Home Used for Business

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

Part II Figure Your Allowable Deduction

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

Part III Depreciation of Your Home

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

Part IV Carryover of Unallowed Expenses to 2025

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

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

DAA

Form 8829 (2024)

Name _____

Taxpayer Identification Number _____

Description _____

Form/Schedule _____

Unit number _____

PART 1 - Part of Your Home Used for Business:

1. Area of home used for business
 2. Total area of home
 3. Percentage of home used for business (divide line 1 by line 2 and show result as percentage)

1.
 2.
 3. %

PART 2 - Figure Your Allowable Deduction:

4. Gross income from business (see instructions)
 (a) Direct expenses
 (b) Indirect expenses

 5. Casualty losses
 6. Deductible mortgage interest
 7. Real estate taxes
 8. Total of lines 5 through 7
 9. Multiply line 8, column (b), by line 3
 10. Add line 8, column (a), and line 9
 11. Business expenses not from business use of home (see instructions)
 12. Add lines 10 and 11
 13. Deduction income limit. Subtract line 12 from line 4
 14. Excess mortgage interest
 15. Excess real estate taxes
 16. Insurance
 17. Rent
 18. Repairs and maintenance
 19. Utilities
 20. Other expenses
 21. Add lines 14 through 20
 22. Multiply line 21, column (b), by line 3
 23. Carryover of operating expenses from prior year (see instructions)
 24. Add line 21, column (a), line 22 and line 23
 25. Allowable operating expenses. Enter the **smaller** of line 13 or line 24
 26. Limit on excess casualty losses and depreciation. Subtract line 25 from line 13
 27. Excess casualty losses (see instructions)
 28. Depreciation of your home from line 39 below
 29. Carryover of excess casualty losses & depr from prior yr (see instructions)
 30. Add lines 27 through 29
 31. Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30
 32. Add lines 10, 25, and 31
 33. Casualty losses included on lines 10 and 31 (see instructions)
 34. Allowable expenses for business use of your home. (Subtract line 33 from line 32). See instructions for where to enter on your return.

12.
 13.
 22.
 23.
 24.
 25.
 26.
 27.
 28.
 29.
 30.
 31.
 32.
 33.
 34.

PART 3 - Depreciation of Your Home

35. Smaller of adjusted basis or fair market value of home (see instructions)
 36. Basis of land
 37. Basis of building (Subtract line 35 from line 34)
 38. Business basis of building (Multiply line 36 by line 3)
 39. Depreciation percentage (from applicable table or method)
 40. Depreciation allowable (Multiply line 37 by line 38)

35.
 36.
 37.
 38.
 39. %
 40.

PART 4 - Carryover of Unallowed Expenses to Next Year

41. Operating expenses. Subtract line 24 from line 23. If less than zero, enter -0-
 42. Excess casualty losses and depreciation. Subtract line 30 from line 29. If less than zero, enter -0-.....

41.
 42.

Form **8829****Home Office - Excess Real Estate Taxes Worksheet****2024**

Name _____

Taxpayer Identification Number _____

Description _____**Form/Schedule** _____**Unit number** _____**Real Estate Taxes**

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 home in which you conducted business
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 business percentage on Form 8829, line 7 (8829 Wrk, line 3) %
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** Enter the smaller of line 6 or line 8 here and
- on column (a) of Form 8829, line 11 (8829 Wrk, line 7)
10. **Excess real estate taxes.** Subtract line 9 from line 6. Enter on column (a) Form 8829, line 17 (8829 Wrk, line 15)

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	_____

Form 1040

Deduction for Business Use of Home - Simplified Method

2024

Name _____

Taxpayer Identification Number _____

Description _____

Form/Schedule _____

Unit number _____

Simplified Method Worksheet

1. Enter the amount of the gross income limitation _____
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. _____
3. Simplified method amount
 - a. Maximum allowable amount _____
 - b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0 _____
 - c. Multiply line 3a by the line 3b and enter result to 2 decimal places _____
4. Multiply line 2 by line 3c _____
5. **Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4. If zero or less, enter -0- _____

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 _____
 - b. Excess casualty losses and depreciation _____

Daycare Facility Worksheet

1. Total hours of daycare use _____
2. Total hours available for use during the year _____
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet _____

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.

	(i) Month	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).	(ii) Area
a.	January
b.	February
c.	March
d.	April
e.	May
f.	June
g.	July
h.	August
i.	September
j.	October
k.	November
l.	December

- m. Add lines 1a through 1l, column (ii) _____
- n. Average monthly allowable square footage. Divide line 1m by 12. Enter the results on line 2 of the Simplified Method Worksheet. _____

8830

Form
(Rev. March 2022)

Department of the Treasury
Internal Revenue Service (99)

Enhanced Oil Recovery Credit

OMB No. 1545-1292

Go to www.irs.gov/Form8830 **for the latest information.**

Attach to your tax return.

Attachment
Sequence No. **78**

Name(s) shown on return

Identifying number

1	Qualified enhanced oil recovery costs (see instructions)	1	
2	Multiply line 1 by the credit rate shown in the instructions	2	
3	Enhanced oil recovery credit from partnerships and S corporations (see instructions)	3	
4	Current year credit. 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.....	4	

Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Attach to your tax return.

Go to www.irs.gov/Form8833 for the latest information.

Name	U.S. taxpayer identifying number	Reference ID number, if any (see instructions)
Address in country of residence	Address in the United States	

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>1 Enter the specific treaty position relied on:</p> <p>a Treaty country</p> <p>b Article(s)</p>	<p>3 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>2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p>	
<p>4 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</p>	
<p>5 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>	

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed.

Yes No

□ No

Source item (see approach), i.e. which the study item is obtained.....

Qualified Electric Vehicle Credit

OMB No. 1545-1374

Attach to your tax return.
Go to www.irs.gov/Form8834 for the latest information.Attachment
Sequence No. 834

Name(s) shown on return

Identifying number

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	
2	Regular tax before credits: <ul style="list-style-type: none">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, 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.	2	
3	Credits that reduce regular tax before the qualified electric vehicle credit: a Foreign tax credit	3a	
	b Certain allowable credits (see instructions)	3b	
	c Add lines 3a and 3b	3c	
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4	
5	Tentative minimum tax: <ul style="list-style-type: none">Individuals. Enter the amount from Form 6251, line 9.Corporations. Applicable corporations (see Form 4626), enter the amount from Form 4626, Part II, line 9. Other corporations, enter -0-.Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	5	
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6	
7	Qualified electric vehicle credit. Enter the smaller 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	

For Paperwork Reduction Act Notice, see instructions.

Form 8834 (Rev. 10-2024)

Renewable Electricity Production Credit

OMB No. 1545-1362

Attach to your tax return.
Go to www.irs.gov/Form8835 for instructions and the latest information.**2024**Attachment
Sequence No. **835**

Name(s) shown on return

Identifying number

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: _____
- 2a** Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): _____

- 2b** If different than filer, enter (i) owner's name _____
and (ii) owner's TIN: _____
- 3a** Address of the facility (if applicable): _____

- 3b** 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.
- 4** Date construction began (MM/DD/YYYY): _____
- 5** Date placed in service (MM/DD/YYYY): _____
- 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.
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.
b No.
c Not applicable.
- 11** Enter the nameplate capacity direct current (dc) in kW for:
a Solar energy property facility: _____
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: _____
b Wind energy property or facility: _____
c Other: _____
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:

- 1a** Wind
- b** Closed-loop biomass
- c** Geothermal
- d** Solar
- e** Offshore wind facility
- f** Open-loop biomass
- g** Landfill gas
- h** Trash
- i** Hydropower
- j** Marine and hydrokinetic renewables

2 Add column (c) of lines 1a through 1j and enter here

3 Phaseout adjustment (see instructions) \$ _____ x _____

4 Credit before reduction. Subtract line 3 from line 2

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.

- 5a Divide.** 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

=

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 4 by line 5a
- c** Multiply line 4 by 15% (0.15)
- d** Enter the smaller of line 5b or line 5c

6 Subtract line 5d from line 4

7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017

7a |

b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)

c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021

7c |

d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)

e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019

7e |

f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)

g Add lines 7b, 7d, and 7f

8 Subtract line 7g from line 6

9 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

10 Domestic content bonus credit. See instructions.

If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-

11 Energy community bonus credit. See instructions.

If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-

12 Add lines 9, 10, and 11

13 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

(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see instr.)*	(c) Column (a) x Column (b)	
1a			2
1b			3
1c			4
1d			
1e			
1f			
1g			
1h			
1i		**	
1j		**	
2 Add column (c) of lines 1a through 1j and enter here			
3 Phaseout adjustment (see instructions) \$ _____ x _____			
4 Credit before reduction. Subtract line 3 from line 2			
5a 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	=		
5b 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			
5c			
5d			
6 Subtract line 5d from line 4			
7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017	7a		
7b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)			
7c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021	7c		
7d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)			
7e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019	7e		
7f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)			
7g Add lines 7b, 7d, and 7f			
8 Subtract line 7g from line 6			
9 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			
10 Domestic content bonus credit. See instructions.			
If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			
11 Energy community bonus credit. See instructions.			
If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			
12 Add lines 9, 10, and 11			
13 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			

* 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)

14	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	14	
15	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	15	
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16	
17	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.	17	

Form **8835** (2024)

Form 8839

Department of the Treasury
Internal Revenue Service**Qualified Adoption Expenses**

OMB No. 1545-0074

2024Attachment
Sequence No. 38

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

Go to www.irs.gov/Form8839 for instructions and the latest information.

Name(s) shown on return

Your social security number

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 First	(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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input 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.

Part II Adoption Credit

2	Child 1	Child 2	Child 3	
2				
3				
4				
5				
6				
7	Enter modified adjusted gross income. See instructions		7	
8	Is line 7 more than \$252,150?		8	
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
10	Multiply each amount on line 6 by line 9			10
11	Subtract line 10 from line 6			11
12	Add the amounts on line 11			12
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2023 Form 8839 instructions			13
14	Add lines 12 and 13			14
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions			15
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

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	
17 Maximum exclusion per child. Enter \$16,810. See instructions	17			
18 Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0- <input checked="" type="checkbox"/> Yes. See instructions for the amount to enter	18			
19 Subtract line 18 from line 17	19			
20 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	20			
21 Add the amounts on line 20				21
22 Enter the smaller 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.	22			
23 Enter modified adjusted gross income (from the worksheet in the instructions)	23			
24 Is line 23 more than \$252,150? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input checked="" type="checkbox"/> Yes. Subtract \$252,150 from line 23	24			
25 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			25	x
26 Multiply each amount on line 22 by line 25	26			
27 Excluded benefits. Subtract line 26 from line 22	27			
28 Add the amounts on line 27				28
29 Taxable benefits. Is line 28 more than line 21? <input type="checkbox"/> No. 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"/> Yes. 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.			29	

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

Taxpayer Identification Number

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. _____
2. Enter the amount from Form 8839, line 21 2. _____
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. _____
4. Add lines 1, 2, and 3 4. _____
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. _____
6. Subtract line 5 from line 4 6. _____

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. _____
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. _____
3. Enter any credit carryover from 2020 3. _____
4. Enter any credit carryover from 2021 4. _____
5. Enter any credit carryover from 2022 5. _____
6. Enter any credit carryover from 2023 6. _____
7. Add lines 1 thru 6 7. _____
8. Enter the amount from Form 8839, line 16 8. _____
9. Subtract line 8 from line 7 9. _____
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. _____
11. Subtract line 2 from line 8. If zero or less, enter -0- 11. _____
12. **2020 credit carryforward to 2025**. Subtract line 11 from line 3. If zero or less, enter -0- 12. _____
13. Subtract line 3 from line 11. If zero or less, enter -0- 13. _____
14. **2021 credit carryforward to 2025**. Subtract line 13 from line 4. If zero or less, enter -0- 14. _____
15. Subtract line 4 from line 13. If zero or less, enter -0- 15. _____
16. **2022 credit carryforward to 2025**. Subtract line 15 from line 5. If zero or less, enter -0- 16. _____
17. Subtract line 5 from line 15. If zero or less, enter -0- 17. _____
18. **2023 credit carryforward to 2025**. Subtract line 17 from line 6. If zero or less, enter -0- 18. _____
19. Add lines 10, 12, 14, 16, and 18 19. _____
20. **2024 credit carryforward to 2025**. Subtract line 19 from line 9. If zero or less, enter -0- 20. _____
21. Add lines 19 and 20 21. _____
22. Enter the amount from line 10 22. _____
23. **Total credit carryforward to 2025**. Subtract line 22 from 21. 23. _____

Name _____

Taxpayer Identification Number _____

Exclusion of Prior Year Benefits

Child _____

1. Enter the total employer-provided adoption benefits you received in **2024 and all prior years** for the adoption of the foreign child. 1. _____
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. _____
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. _____

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. _____
5. Enter the total employer-provided adoption benefits you received **before 2024** included on Form 8839, line 20 for all children 5. _____
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. _____
7. Enter the amount from Form 8839, line 28 7. _____
8. Enter the total **2024** employer-provided adoption benefits included on Form 8839, line 20, for all children 8. _____
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. _____

Name

Taxpayer Identification Number

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

Year of birth

Identifying Number

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

Year of birth

Identifying Number

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

Year of birth

Identifying Number

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

Attach to Form 1040-NR.
Go to www.irs.gov/Form8840 for the latest information.For the year January 1–December 31, 2024, or other tax year
beginning , 2024, and ending , 20 .**2024**Attachment
Sequence No. **101**

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

**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

Address in the United States

Part I General Information

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States
- 2 Of what country or countries were you a citizen during the tax year?
- 3 What country or countries issued you a passport?
- 4 Enter your passport number(s)
- 5 Enter the number of days you were present in the United States during:
2024 _____ 2023 _____ 2022 _____
- 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?
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2024.

.....
Next, complete Part IV.**Part III Closer Connection to Two Foreign Countries (see instructions)**

- 9 Where was your tax home on January 1, 2024?
- 10 After changing your tax home from its location on January 1, 2024, where was your tax home for the remainder of 2024?
.....
- 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

.....
Next, complete Part IV.

For Paperwork Reduction Act Notice, see instructions.

Form 8840 (2024)

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.....
- 15** If you had more than one permanent home available to you at all times during 2024, list the location of each and explain.
- 16** Where was your family located?
- 17** Where was your automobile(s) located?
- 18** Where was your automobile(s) registered?
- 19** Where were your personal belongings, furniture, etc., located?
- 20** Where was the bank(s) with which you conducted your routine personal banking activities located?
- a** _____ **c** _____
- b** _____ **d** _____
- 21** Did you conduct business activities in a location other than your tax home?
- If "Yes," where?
- Yes No
- 22a** Where was your driver's license issued?
- b** If you hold a second driver's license, where was it issued?
- 23** Where were you registered to vote?
- 24** When completing official documents, forms, etc., what country do you list as your residence?
- 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)
- Yes No
- Yes No
- Yes No
- 26** In what country or countries did you keep your personal, financial, and legal documents?
- 27** From what country or countries did you derive the majority of your 2024 income?
- 28** Did you have any income from U.S. sources?
- If "Yes," what type?
- Yes No
- 29** In what country or countries were your investments located? See instructions.
- 30** Did you qualify for any type of "national" health plan sponsored by a foreign country?
- If "Yes," in what country?
- If "No," please explain
- 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

2024Attachment
Sequence No. **102**Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8843 for the latest information.
For the year January 1—December 31, 2024, or other tax year
beginning _____, and ending _____

Your first name and initial	Last name	Your U.S. taxpayer identification number (TIN), if any
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	Address in the United States

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____

2 Of what country or countries were you a citizen during the tax year? _____
3a What country or countries issued you a passport? _____
b Enter your passport number(s): _____
4a Enter the actual number of days you were present in the United States during:
 2024 _____ 2023 _____ 2022 _____
b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2024: _____

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: _____

7 Enter the type of U.S. visa (J or Q) you held during: 2018 _____ 2019 _____.
 2020 _____ 2021 _____ 2022 _____ 2023 _____. 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.
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.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2024: _____

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: _____

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 _____ 2019 _____.
 2020 _____ 2021 _____ 2022 _____ 2023 _____. 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.
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.
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: _____

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:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

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.

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.

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:

c Enter the date you actually left the United States:

18 Physician's Statement:

I certify that _____

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.

Name of physician or other medical official

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

Empowerment Zone Employment Credit

OMB No. 1545-1444

u Attach to your tax return.**u Go to www.irs.gov/Form8844 for instructions and the latest information.**Attachment
Sequence No. **99**

Name(s) shown on return

Identifying number

1	Enter the total qualified empowerment zone wages paid or incurred during the current year (see instructions)	1	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to the deduction for salaries and wages	2	
3	Empowerment zone employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
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	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 3	6	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8844** (Rev.3-2020)

Indian Employment Credit

Attach to your tax return.
Go to www.irs.gov/Form8845 for instructions and the latest information.

Name(s) shown on return

Identifying number

- | | |
|---|---|
| 1 Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year | 1 |
| 2 Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0 | 2 |
| 3 Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0 | 3 |
| 4 Multiply line 3 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages | 4 |
| 5 Indian employment credit from partnerships, S corporations, cooperatives, estates, and trusts | 5 |
| 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 |
| 7 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) | 7 |
| 8 Cooperatives, estates, and trusts, subtract line 7 from line 6. Report this amount on Form 3800, Part III, line 1g | 8 |

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

2024Attachment
Sequence No. **846**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

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) |
| 2 | Tips not subject to the credit provisions (see instructions) |
| 3 | Creditable tips. Subtract line 2 from line 1 |
| 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 type="checkbox"/> |
| 5 | Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations |
| 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 |

For Paperwork Reduction Act Notice, see instructions.

Form **8846** (2024)

**Archer MSAs and
Long-Term Care Insurance Contracts**
Go to www.irs.gov/Form8853 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

2024Attachment
Sequence No. **39**

Name(s) shown on return

Social security number of MSA
account holder. If both spouses
have MSAs, see instructions**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	
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	
3 Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3	
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	
5 Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 23	5	

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	
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	
c Subtract line 6b from line 6a	6c	
7 Unreimbursed qualified medical expenses (see instructions)	7	
8 Taxable Archer MSA distributions. 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	
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 type="checkbox"/>	
b Additional 20% tax (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	

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	
11 Unreimbursed qualified medical expenses (see instructions)	11	
12 Taxable Medicare Advantage MSA distributions. 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	
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 type="checkbox"/>	
b Additional 50% tax. 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	

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

Form 8853 (2024)

Name of policyholder (as shown on return)

Social security number
of policyholder**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 b Social security number of insured

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?

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

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

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

20 Add lines 18 and 19

20

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

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions)

22

23 Enter the **larger** of line 21 or line 22

23

24 Reimbursements for qualified LTC services provided for the insured during the LTC period

24

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

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

Request for Innocent Spouse Relief

u Go to www.irs.gov/Form8857 for instructions and the latest information.**IMPORTANT THINGS YOU SHOULD KNOW**

- Do not file this form with your tax return. See *Where To File* in the instructions.
- See the instructions for this form and Pub. 971, Innocent Spouse Relief, for help in completing this form and for a description of the factors the IRS takes into account in deciding whether to grant innocent spouse relief. The Form 8857 instructions and Pub. 971 are available at www.irs.gov.
- Attach the complete copy of any document requested or that you otherwise believe will support your request for relief.
- The IRS is required by law to notify the person listed on line 6 that you have requested this relief. That person will have the opportunity to participate in the process by completing a questionnaire about the tax years you enter on line 3 (the years for which you want innocent spouse relief).
- The IRS will not disclose the following information: your current name, address, phone numbers, or employer(s).
- **Note:** If you petition the Tax Court to review your request for relief, the Tax Court may only be allowed to consider information you or the person on line 6 provided us before we made our final determination, additional information we included in our administrative file about your request for relief, and any information that is newly discovered or previously unavailable. Therefore, it is important that you provide us with all information you want us or the Tax Court to consider.

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.

Part I Should you file this form?

Generally, both taxpayers who file a joint return are responsible, jointly and individually, for paying any tax, interest, or penalties from your joint return. If you believe the person with whom you filed a joint return should be solely responsible for an erroneous item or an underpayment of tax from your joint tax return, you may be eligible for innocent spouse relief.

Innocent spouse relief may also be available if you were a resident of a community property state (see list of community property states in the instructions) and did not file a joint federal income tax return and you believe you should not be held responsible for the tax attributable to an item of community income.

1 Do either of the paragraphs above describe your situation?

- Yes. You can file this Form 8857. Go to line 2.
 No. Do not file this Form 8857, but go to line 2 to see if you need to file a different form.

2 Did the IRS take your share of a joint refund from any tax year to pay any of the following past-due debt(s) owed ONLY by the person listed on line 6?

- Child support Spousal support Student loan (or other federal nontax debt) Federal or state taxes
 Yes. You may be able to get back your share of the refund. See Form 8379, Injured Spouse Allocation, and its instructions.

Go to line 3 if you answered "Yes" to line 1.

- No. Go to line 3 if you answered "Yes" to line 1. If you answered "No" to line 1, do not file this form.

3 If you determine you should file this form, enter each tax year you want innocent spouse relief. It is important to enter the correct year. For example, if the IRS used your 2020 income tax refund to pay a 2018 joint tax liability, enter tax year 2018, not tax year 2020.

Tax Year _____	Tax Year _____	Tax Year _____
Tax Year _____	Tax Year _____	Tax Year _____

Part II Tell us about yourself and the person listed on line 6 for the tax years you want relief.**4 Is English your primary or preferred language?**

- Yes.
 No. If "No," what is your primary or preferred language?

5 Your current name (see instructions)**Your social security number**

Address where you wish to be contacted. Check here if you want the IRS to send all mail for you, including legal notices, to this address (see instructions):

Number and street or P.O. box

Apt. no.

County

City, town or post office, state, and ZIP code. If a foreign address, see instructions.

Best or safest daytime phone number (between 6 a.m. and 5 p.m. Eastern time)

Check here if you consent to the IRS leaving a voicemail message at this number

Your current name**Your social security number**

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

Social security number (if known)

Current home address (number and street) (if known). If a P.O. box, see instructions.

Apt. no.

City, town or post office, state, and ZIP code. If a foreign address, see instructions.

Daytime phone number
(between 6 a.m. and 5 p.m.
Eastern time)**7 What is the current marital status between you and the person on line 6?**

Married and still living together
 Married and living apart since _____

MM/DD/YYYY

 Widowed since _____

Attach a photocopy of the death certificate and will (if one exists).

MM/DD/YYYY

 Legally separated since _____Attach a photocopy of your **entire** separation agreement.

MM/DD/YYYY

 Divorced since _____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** _____

List any college-level business or tax-related courses you completed **u** _____

Explain ► _____

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** _____**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 NoExplain why or why not **u** _____

Your current name

Your social security number

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.
-
-
-

- 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.
-
-
-

- 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.
-
-
-

- 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.
-
-
-

- 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.
-
-
-

- 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.
-
-
-

- 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.
-
-
-

Your current name**Your social security number**

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.

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

21 How many people are you currently supporting, including yourself? _____**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.

Amount

Gifts	_____
Wages (gross pay)	_____
Pensions	_____
Unemployment	_____
Social security	_____
Government assistance, such as housing, food stamps, grants, etc.	_____
Alimony	_____
Child support	_____
Self-employment business income	_____
Rental income	_____
Interest and dividends	_____
Other income, such as disability payments, gambling winnings, etc. List each type below:	_____
Type	_____
Type	_____
Type	_____
Total Monthly Income	

Your current name

Your social security number

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.

Monthly Expenses – Enter all expenses, including expenses paid with income from gifts.	Amount
Food and Personal Care:	
Food	
Housekeeping supplies	
Clothing and clothing services	
Personal care products and services	
Transportation:	
Auto loan/lease payment, gas, insurance, licenses, parking, maintenance, etc.	
Public transportation	
Housing and Utilities:	
Rent or mortgage	
Real estate taxes and insurance	
Electric, oil, gas, water, trash, etc.	
Telephone and cell phone	
Cable and Internet	
Medical:	
Health insurance premiums	
Out-of-pocket expenses	
Other:	
Child and dependent care	
Caregiver expenses	
Income tax withholding (federal, state, and local)	
Estimated tax payments	
Term life insurance premiums	
Retirement contributions (employer required)	
Retirement contributions (voluntary)	
Union dues	
Unpaid state and local taxes (minimum payment)	
Student loans (minimum payment)	
Court-ordered debt payments (for example, court- or agency-ordered child support, alimony and garnishments). List each type below:	
Type	
Type	
Type	
Miscellaneous	
Total Monthly Expenses	

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

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.
-
-
-
-

- 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

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed PTIN

Firm's name **u**

Firm's EIN **u**

Firm's address **u**

Phone no.

Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)Go to 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 _____, and ending _____Attachment
Sequence No. **140**

Name of person filing this return

Filer's identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

Filer's tax year beginning _____, and ending _____

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 type="checkbox"/>	FDE of a U.S. person	<input type="checkbox"/>	FDE of a controlled foreign corporation (CFC)	<input type="checkbox"/>	FDE of a controlled foreign partnership
	FB of a U.S. person	<input type="checkbox"/>	FB of a CFC	<input type="checkbox"/>	FB of a controlled foreign partnership

Check here <input type="checkbox"/>	Initial Form 8858	<input type="checkbox"/>	Final Form 8858
-------------------------------------	-------------------	--------------------------	-----------------

1a Name and address of FDE or FB**b(1)** U.S. identifying number, if any**b(2)** Reference ID number (see instructions)**c** For FDE, country(ies) under whose laws organized and entity type under local tax law**d** Date(s) of organization**e** Effective date as FDE**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.**g** Country in which principal business activity is conducted**h** Principal business activity code number**i** Principal business activity**j** Functional currency**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**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**3** For the **tax owner** of the FDE or FB (if different from the filer), provide the following. See instructions.**a** Name and address**b** Annual accounting period covered by the return (see instructions)**c(1)** U.S. identifying number, if any**c(2)** Reference ID number (see instructions)**d** Country under whose laws organized**e** Functional currency**4** For the direct owner of the FDE or FB (if different from the tax owner), provide the following. See instructions.**a** Name and address**b** Country under whose laws organized**c** U.S. identifying number, if any**d** Functional currency**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.

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

	Functional currency	U.S. dollars
1 Gross receipts or sales (net of returns and allowances)	1	
2 Cost of goods sold	2	
3 Gross profit (subtract line 2 from line 1)	3	
4 Dividends	4	
5 Interest	5	
6 Gross rents, royalties, and license fees	6	
7 Gross income from performance of services	7	
8 Foreign currency gain (loss)	8	
9 Other income	9	
10 Total income (add lines 3 through 9)	10	
11 Total deductions (exclude income tax expense)	11	
12 Income tax expense	12	
13 Other adjustments	13	
14 Net income (loss) per books	14	

Schedule C-1 Section 987 Gain or Loss Information

Note: See the instructions if there are multiple recipients of remittances from the FDE or FB.	(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	
2 Section 987 gain (loss) recognized by recipient	2	
3 Section 987 gain (loss) deferred under Regulations section 1.987-12 (attach statement)	3	
4 Were all remittances from the FDE or FB treated as made to the direct owner?		Yes
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		No

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.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash and other current assets	1	
2 Other assets	2	
3 Total assets	3	
Liabilities and Owner's Equity		
4 Liabilities	4	
5 Owner's equity	5	
6 Total liabilities and owner's equity	6	

Schedule G Other Information

1 During the tax year, did the FDE or FB own an interest in any trust?	Yes	No
2 During the tax year, did the FDE or FB own at least a 10% interest, directly or indirectly, in any foreign partnership?		
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?		
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)?		
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?		

Schedule G	Other Information (continued)		
		Yes	No
6	Is the FDE or FB a qualified business unit as defined in section 989(a)?		
<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>			
7a	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		
b	Enter the total amount of the base erosion payments \$		
c	Enter the total amount of the base erosion tax benefit \$		
8a	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		
b	Enter the total amount of the base erosion payments \$		
c	Enter the total amount of the base erosion tax benefit \$		
9	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?		
<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>			
10a	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)?		
b	If "Yes," enter the amount of the dual consolidated loss \$ (.....)		
11a	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		
b	Enter the amount of the dual consolidated loss for the combined separate unit \$ (.....)		
c	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) \$		
12a	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		
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		
c	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		
d	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		
e	Enter the separate unit's contribution to the cumulative consolidated taxable income ("cumulative register") as of the beginning of the tax year \$ See instructions.		
13a	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?		
b	If "Yes," enter the total amount of recapture \$ See instructions.		
14a	During the tax year, did the FDE or FB pay or accrue any Top-up Tax? See instructions		
b	If "Yes," enter the amount of each type of tax paid or accrued.		
(1)	Income Inclusion Rule (IIR) (or similar taxes) \$		
(2)	Qualified Domestic Minimum Top-up Tax (QDMTT) (or similar taxes) \$		
(3)	UTPR (or similar taxes) \$		

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
2 Total net additions	2
3 Total net subtractions	3
4 Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3)	4
5 DASTM gain (loss) (if applicable)	5
6 Combine lines 4 and 5	6
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
8 Enter exchange rate used for line 7	

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		
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		
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		
4 Enter the transferred loss amount included in gross income as required under section 91. See instructions	4	

Schedule J Income Taxes Paid or Accrued (see instructions)

(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
Totals								

**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 for instructions and the latest information.

OMB No. 1545-1910

Name of person filing Form 8858

Identifying number

Name of FDE or FB

U.S. identifying number, if any

Reference ID number (see instructions)

Name of tax owner

U.S. identifying number, if any

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 ►

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 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 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 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					
2 Sales of property rights					
3 Compensation received for certain services					
4 Commissions received					
5 Rents, royalties, and license fees received					
6 Dividends/Distributions received					
7 Interest received					
8 Loan guarantee fees received					
9 Other					
10 Add lines 1 through 9					
11 Purchases of inventory					
12 Purchases of tangible property other than inventory					
13 Purchases of property rights					
14 Compensation paid for certain services					
15 Commissions paid					
16 Rents, royalties, and license fees paid					
17 Interest paid					
18 Loan guarantee fees paid					
19 Add lines 11 through 18					
20 Amounts borrowed (see instructions)					
21 Amounts loaned (see instructions)					

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 for the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **106**

Name(s) shown on return

Your social security number

- | | | |
|---|---|--|
| 1 Credit carryforward from 2023. Enter the amount from line 4 of your 2023 Form 8859 | 1 | |
| 2 Limitation based on tax liability. Enter the amount from the Tax Liability Limit Worksheet in the instructions below | 2 | |
| 3 Current year credit. Enter the smaller of line 1 or line 2 here. Include this amount on Schedule 3 (Form 1040), line 6h. See your tax return instructions | 3 | |
| 4 Credit carryforward to 2025. Subtract line 3 from line 1 | 4 | |

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 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **862**

Name(s) shown on return

Your social security number

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)

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.

a Child 1

b Child 2

c Child 3

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 **Child 2** **Child 3**

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)
Child 2 date of birth (MM/DD)
Child 3 date of birth (MM/DD)

Child 1 date of death (MM/DD)
Child 2 date of death (MM/DD)
Child 3 date of death (MM/DD)

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
- 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

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
- b** Enter your spouse's age at the end of the year on line 1
- 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** **b Child 2**
- c Child 3** **d Child 4**
- 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** **b Other dependent 2**
- c Other dependent 3** **d Other dependent 4**
- 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 type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input 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 type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input 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 type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|---|---|---|
- | | |
|---|---|
| Other dependent 1 <input type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 2 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Other dependent 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 4 <input 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 type="checkbox"/> Yes <input type="checkbox"/> No | Child 2 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Child 4 <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|---|---|---|
- | | |
|---|---|
| Other dependent 1 <input type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 2 <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Other dependent 3 <input type="checkbox"/> Yes <input type="checkbox"/> No | Other dependent 4 <input 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

b Student 2

c Student 3

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
Relationship to Child 1

Other person living with Child 2: If same as shown for Child 1, check this box Otherwise, enter below.

Name
Relationship to Child 2

Other person living with Child 3: If same as shown for Child 1, check this box Otherwise, enter below.

Name
Relationship to Child 3

Other person living with Child 4: If same as shown for Child 1, check this box Otherwise, enter below.

Name
Relationship to Child 4

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.

Name

Taxpayer Identification Number

Child/other dependent number

12 Child's name (First/Last)

13 Other dependent's name (First/Last)

14 Did the child live with you for more than half of the year or meet an exception described in the instructions?

15 Did the child meet the requirements to be a qualifying child for the CTC/ACTC?

16 Is the person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC the taxpayer's dependent?

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.?

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

Form **1040**

Form **8862, Part IV, American Opportunity Credit - Statement for Additional Student(s)**

2024

Name

Taxpayer Identification Number

- Student number
- 18** Student's name (First/Last)
- 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.
- 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
- Yes No

Name _____

Taxpayer Identification Number _____

Child number _____

20 Child's name (First/Last) _____

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 _____

City or town, state, and ZIP code _____

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 _____

Relationship to child _____

Education Credits (American Opportunity and Lifetime Learning Credits)

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/Form8863 for instructions and the latest information.

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
- 2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse
- 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
- 4 Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit
- 5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse
- 6 If line 4 is:
 - Equal to or more than line 5, enter 1.000 on line 6
 - Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)
- 7 Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box
- 8 **Refundable American opportunity credit.** 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

1	
2	
3	
4	
5	
6	
7	
8	

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)
- 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
- 11 Enter the smaller of line 10 or \$10,000
- 12 Multiply line 11 by 20% (0.20)
- 13 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse
- 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
- 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
- 16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying surviving spouse
- 17 If line 15 is:
 - Equal to or more than line 16, enter 1.000 on line 17 and go to line 18
 - Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)
- 18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)
- 19 **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 3

9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	

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

Form 8863 (2024)

Name(s) shown on return

Your social security number



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)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2024? <input type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2024? <input 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 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 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.	(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.
23 Has the American opportunity credit been claimed for this student for any 4 prior tax years?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input 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 type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of postsecondary education before 2024? See instructions.	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input 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 type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.
CAUTION <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>	
American Opportunity Credit	
27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0	28
29 Multiply line 28 by 25% (0.25)	29
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
Lifetime Learning Credit	
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

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

OMB No. 1545-1924

Attach to your tax return.
Go to www.irs.gov/Form8864 for instructions and the latest information.Attachment
Sequence No. **141**

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.

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	\$1.00	
2 Agri-biodiesel	2	\$1.00	
3 Renewable diesel	3	\$1.00	
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$1.00	
5 Agri-biodiesel included in a biodiesel mixture	5	\$1.00	
6 Renewable diesel included in a renewable diesel mixture	6	\$1.00	
7 Qualified agri-biodiesel production	7	\$.10	
8 Sustainable aviation fuel (see instructions)	8	\$	
9 Add lines 1 through 8. Include this amount in your income for the tax year. See instructions	9		
10 Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	10		
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		
12 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	12		
13 Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions	13		

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 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 _____

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Preparer's name

Preparer tax identification number

Part I Due Diligence Requirements

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

EIC CTC/ACTC/ODC AOTC HOH

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Did you complete the required recertification Form 8862?

<input type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	<input 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.)

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

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

- 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?

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

Form **8874**

(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

New Markets Credit

OMB No. 1545-1804

u Attach to your tax return.

u Go to www.irs.gov/Form8874 for the latest information.

Attachment
Sequence No. **127**

Name(s) shown on return

Identifying number

(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))
1				%	
				%	
				%	
				%	
				%	
				%	
2 New markets credit from partnerships and S corporations				2	
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 1.....				3	

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. 54Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

Name(s) shown on return

Your social security number

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).

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

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

If line 8 is —		And your filing status is —		
Over—	But not over—	Married filing jointly Enter on line 9 —	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.

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4

9	X
10	
11	
12	

*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.

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 for instructions and the latest information.Attachment
Sequence No. **130**

Name(s) shown on return

Identifying number

Part I Credit for Small Employer Pension Plan Startup Costs (Including Employer Contributions)

A Enter the number of qualifying employees. See instructions	<input type="text"/>	
1 Qualified startup costs incurred during the tax year	<input type="text" value="1"/>	
2 Employers with 1-50 employees enter the amount from line 1. Employers with 51-100 employees enter 50% (0.50) of line 1	<input type="text" value="2"/>	
3 Enter the number of employees eligible to participate in the pension plan. See instructions. X \$250	<input type="text" value="3"/>	
4 Enter the greater of \$500 or the amount from line 3 (Do not enter more than \$5,000)	<input type="text" value="4"/>	
5 Enter the smaller of line 2 or line 4	<input type="text" value="5"/>	
6a Enter the number of employees from the preceding tax year. See instructions	<input type="text" value="6a"/>	
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	<input type="text" value="6b"/>	
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-	<input type="text" value="6c"/>	
d Add lines 6b and 6c	<input type="text" value="6d"/>	
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).	<input type="text" value="6e(1)"/>	
e (1) Subtract 50 (50.0) from the number of employees entered on line 6a	<input type="text" value="6e(2)"/>	
(2) Multiply line 6e(1) by 2% (0.02)	<input type="text" value="6e(3)"/>	
(3) Multiply line 6e(2) by line 6d	<input type="text" value="6e(4)"/>	
(4) Subtract line 6e(3) from line 6d	<input type="text" value="6f"/>	
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)	<input type="text" value="6g"/>	
g Applicable percentages. See instructions	<input type="text" value="7"/>	
• If this is treated as the first or second year of the plan, enter the amount from line 6f.	<input type="text" value="8"/>	
• 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).		
7 Credit for small employer pension plan startup costs from partnerships and S corporations	<input type="text" value="9"/>	
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	<input type="text" value="10"/>	

Part II Small Employer Auto-Enrollment Credit

9 Enter \$500 if an auto-enrollment option is provided for retirement savings	<input type="text" value="9"/>	
10 Small employer auto-enrollment credit from partnerships and S corporations	<input type="text" value="10"/>	
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	<input type="text" value="11"/>	

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. X \$200	<input type="text" value="12"/>	
13 Amount of contributions paid by employer for each eligible military spouse employee. Do not enter more than \$300 per employee. See instructions	<input type="text" value="13"/>	
14 Credit for small employer military spouse retirement plan from partnerships and S corporations	<input type="text" value="14"/>	
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	<input type="text" value="15"/>	

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 for the latest information.

Attachment
Sequence No. **131**

Name(s) shown on return

Identifying number

1	Qualified childcare facility expenditures paid or incurred	1	
2	Enter 25% (0.25) of line 1	2	
3	Qualified childcare resource and referral expenditures paid or incurred	3	
4	Enter 10% (0.10) of line 3	4	
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts	5	
6	Add lines 2, 4, and 5	6	
7	Enter the smaller of line 6 or \$150,000 . 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	
8	Amount allocated to beneficiaries of the estate or trust (see instructions)	8	
9	Estates and trusts. Subtract line 8 from line 7. Report this amount on Form 3800, Part III, line 1k	9	

For Paperwork Reduction Act Notice, see instructions.

Form **8882** (Rev. 12-2017)

Reportable Transaction Disclosure Statement

► Attach to your tax return.
 ► See separate instructions.
 ► Go to www.irs.gov/Form8886 for instructions and the latest information.

Name(s) shown on return (individuals enter last name, first name, middle initial)	Identifying number
---	--------------------

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

- 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 _____ of _____
- B** Enter the form number of the tax return to which this form is attached or related ► _____
 Enter the year of the tax return identified above ► _____
- 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

1b Initial year participated in transaction	1c Reportable transaction or tax shelter registration number. See instructions.
--	--

2 Identify the type of reportable transaction. Check all boxes that apply. See instructions.

- | | | |
|--|--|---|
| a <input type="checkbox"/> Listed | c <input type="checkbox"/> Contractual protection | e <input type="checkbox"/> Transaction of interest |
| b <input type="checkbox"/> Confidential | d <input type="checkbox"/> Loss | |

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ► _____

4 Enter the number of "same as or substantially similar" transactions reported on this form ► _____

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 ► <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Trust	
	<input type="checkbox"/> S corporation <input type="checkbox"/> Foreign <input type="checkbox"/> S corporation <input type="checkbox"/> Foreign

b Name ► _____	
-----------------------------	--

c Employer identification number (EIN), if known ► _____	
---	--

d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ► _____	
---	--

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.)

a Name Identifying number (if known) _____ Fees paid \$ _____
--

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

b Name Identifying number (if known) _____ Fees paid \$ _____
--

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply. See instructions.

- | | |
|--|---|
| <input type="checkbox"/> Deductions | <input type="checkbox"/> Exclusions from gross income |
| <input type="checkbox"/> Capital loss | <input type="checkbox"/> Nonrecognition of gain |
| <input type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis |

- | | |
|--|--------------------------------------|
| <input type="checkbox"/> Absence of adjustments to basis | <input type="checkbox"/> Tax credits |
| <input type="checkbox"/> Deferral | |
| <input type="checkbox"/> Other _____ | |

b Enter the total dollar amount of your tax benefits identified in 7a. See instructions \$ _____

c Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions _____

d Enter your total investment or basis in the transaction. See instructions _____ \$ _____

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.

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 _____
------------	--------------------------

Address _____

Description _____

b Type of individual or entity: Tax-exempt Foreign Related

Name _____	Identifying number _____
------------	--------------------------

Address _____

Description _____

Reportable Transaction Disclosure Statement

► Attach to your tax return.
 ► See separate instructions.
 ► Go to www.irs.gov/Form8886 for instructions and the latest information.

Name(s) shown on return (individuals enter last name, first name, middle initial)	Identifying number
---	--------------------

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

- 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 _____ of _____
- B** Enter the form number of the tax return to which this form is attached or related ► _____
 Enter the year of the tax return identified above ► _____
- 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

1b Initial year participated in transaction	1c Reportable transaction or tax shelter registration number. See instructions.
--	--

2 Identify the type of reportable transaction. Check all boxes that apply. See instructions.

- | | | |
|--|--|---|
| a <input type="checkbox"/> Listed | c <input type="checkbox"/> Contractual protection | e <input type="checkbox"/> Transaction of interest |
| b <input type="checkbox"/> Confidential | d <input type="checkbox"/> Loss | |

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ► _____

4 Enter the number of "same as or substantially similar" transactions reported on this form ► _____

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 ► <input type="checkbox"/> Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Trust | |
| | <input type="checkbox"/> S corporation <input type="checkbox"/> Foreign <input type="checkbox"/> S corporation <input type="checkbox"/> Foreign |

b Name ► _____

c Employer identification number (EIN), if known ► _____

d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ► _____

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.)

a Name	Identifying number (if known)	Fees paid \$
---------------	-------------------------------	-----------------

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

b Name	Identifying number (if known)	Fees paid \$
---------------	-------------------------------	-----------------

Number, street, and room or suite no.	City or town	State	ZIP code
---------------------------------------	--------------	-------	----------

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply. See instructions.

- | | |
|--|---|
| <input type="checkbox"/> Deductions | <input type="checkbox"/> Exclusions from gross income |
| <input type="checkbox"/> Capital loss | <input type="checkbox"/> Nonrecognition of gain |
| <input type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis |

- | | |
|--|--------------------------------------|
| <input type="checkbox"/> Absence of adjustments to basis | <input type="checkbox"/> Tax credits |
| <input type="checkbox"/> Deferral | |
| <input type="checkbox"/> Other _____ | |

b Enter the total dollar amount of your tax benefits identified in 7a. See instructions \$ _____

c Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions _____

d Enter your total investment or basis in the transaction. See instructions _____ \$ _____

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.

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 _____
------------	--------------------------

Address _____

Description _____

b Type of individual or entity: Tax-exempt Foreign Related

Name _____	Identifying number _____
------------	--------------------------

Address _____

Description _____

Allocation of Refund

OMB No. 1545-0074

For calendar year

20 _____

Attachment
Sequence No. **56**

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

Go to www.irs.gov/Form8888 for the latest information.

Name(s) shown on return

Your social security number

Direct Deposit

1a Amount to be deposited in first account (see instructions)

1ab Routing number c Checking Savingsd Account number

2a Amount to be deposited in second account

2ab Routing number c Checking Savingsd Account number

3a Amount to be deposited in third account

3ab Routing number c Checking Savingsd Account number **Paper Check**

4 Amount to be refunded by check

4**Total Allocation of Refund**

5 Add lines 1a, 2a, 3a, and 4. The total must equal the refund amount shown on your tax return

5

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

Form **8888** (Rev. 10-2024)

Health Savings Accounts (HSAs)**2024**Attachment
Sequence No. **52**Department of the Treasury
Internal Revenue Service

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

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	
3	
4	
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6	
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9	
10	
11	
12	
13	

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

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

5 Subtract line 4 from line 3. If zero or less, enter -0-

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

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

8 Add lines 6 and 7

9 Employer contributions made to your HSAs for 2024

10 Qualified HSA funding distributions

11 Add lines 9 and 10

12 Subtract line 11 from line 8. If zero or less, enter -0-

13 HSA deduction (see instructions)

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)

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

c Subtract line 14b from line 14a

15 Qualified medical expenses paid using HSA distributions (see instructions)

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 817a 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

14a	
14b	
14c	
15	
16	
17b	

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	
19	
20	
21	

19 Qualified HSA funding distribution

18	
19	
20	
21	

20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f

18	
19	
20	
21	

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

18	
19	
20	
21	

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 for the latest information.

Attachment
Sequence No. **142**

Name(s) shown on return

Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1	
2	Multiply line 1 by \$0.05	2	
3	Qualified costs limitation (see instructions)	3	
4	Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions)	4	
5	Subtract line 4 from line 3	5	
6	Enter the smaller of line 5 or line 2	6	
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	7	
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	
9	Amount allocated to patrons of the cooperative (see instructions)	9	
10	Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	10	

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 for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file Form 8898.

Your social security number:

Address **before** your change in bona fide residence status (see instructions):Address **after** your change in bona fide residence status (see instructions):**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: _____
 b 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 _____

b Enter your average worldwide gross income for the 3-year period prior to the tax year entered on line 1 _____

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 _____

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 _____

5 Enter the number of days you were present in the United States during the tax year. See instructions _____

6 Enter the number of days you were present in the U.S. territory during:

a The tax year entered on line 1 _____

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 _____

c The second tax year immediately preceding the tax year entered on line 1 _____

7 Did you have a significant connection to the United States during the tax year? See instructions _____

8 Did you have any earned income from U.S. sources during the tax year? See instructions _____

If "Yes," was the amount of the income more than \$3,000? _____

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

If "Yes," where? _____

 Yes No

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 _____

If "Yes," where? _____

 Yes No

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.

13 If you had more than one permanent home available to you at all times during the tax year, list the location of each:

14 Where was your immediate family located during the tax year? See instructions.

15 Where was your automobile(s) located during the tax year?

16 Where was your automobile(s) registered during the tax year?

17 Where were your personal belongings, furniture, etc., located during the tax year?

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 _____ c _____
 b _____ d _____

19 Did you conduct business activities in a location other than your tax home? _____ Yes No
 If "Yes," where? _____

20a Where was your driver's license issued? _____
b If you hold a second driver's license, where was it issued? _____

21 Were you registered to vote during the tax year? _____ Yes No
 If "Yes," where? _____

22 Did you claim a homestead exemption for the tax year? See instructions _____ Yes No
 If "Yes," where? _____

23 When completing official documents, forms, etc., what address did you list as your residence? _____

Note: If you used more than one address, specify the type of documents, forms, etc., and the addresses used.

a _____ Address _____
 b _____ Address _____
 c _____ Address _____
 d _____ Address _____
 e _____ Address _____

24 Where did you keep your personal, financial, and legal documents (for example, in the United States, U.S. territory, or other country)? _____

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)? _____

26 Did you have any income from U.S. sources for the tax year? See instructions _____ Yes No
 If "Yes," what type(s)? _____

27 Did you have any income from U.S. territory sources for the tax year? See instructions _____ Yes No
 If "Yes," what type(s)? _____

28 Where were your investments located (for example, in the United States, U.S. territory, or other country)? See instructions.

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:

30 During the tax year, did you receive compensation for personal services? _____ Yes No
 If "Yes," where did you perform these services? _____

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.

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.

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 for instructions and the latest information.Attachment
Sequence No. **144**

Name(s) shown on return

Identifying number

1	Qualified railroad track maintenance expenditures paid or incurred (see instructions)	1	
2	Enter 40% (0.40) of line 1	2	
3a	Number of miles of railroad track owned or leased by you (see instructions)	3a	
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 ()	
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	
d	Total. Combine lines 3a through 3c	3d	
4	Multiply line 3d by \$3,500	4	
5	Enter the smaller of line 2 or line 4	5	
6	Qualified railroad track maintenance credit from partnerships and S corporations (see instructions)	6	
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	

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 for instructions and the latest information.

Name(s) as shown on return

Identifying number

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		
2		
3		
4		
5		
6		
7		
8		
9		
10a		
10b		
11		
12		
13		
14a		
14b		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

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 for instructions and the latest information.

Attach to your tax return.

Attachment
Sequence No. **904**

Name(s) shown on return	Identifying number
1 Enter your qualified natural gas production (thousands of cubic feet)	1
2 Enter the credit amount for qualified natural gas production. See instructions for the natural gas production rate	2
3 Multiply line 1 by line 2	3
4 Reserved for future use	4
5 Reserved for future use	5
6 Reserved for future use	6
7 Credit for oil and gas production from marginal wells from partnerships and S corporations. See instructions	7
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	8

For Paperwork Reduction Act Notice, see separate instructions.

Form **8904** (Rev. 10-2024)

Form **8906**

Department of the Treasury
Internal Revenue Service

Distilled Spirits Credit

OMB No. 1545-1982

Attach to your tax return.
Go to www.irs.gov/Form8906 for the latest information.

2024

Attachment
Sequence No. **150**

Name(s) shown on return

Identifying number

1 Total number of cases of distilled spirits (see instructions)	1	
2 Average tax-financing cost per case	2	0.26517
3 Multiply line 1 by line 2	3	
4 Distilled spirits credit from partnerships and S corporations (see instructions)	4	
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	

Form **8906** (2024)

Energy Efficient Home Credit

OMB No. 1545-1979

Attach to your tax return.
Go to www.irs.gov/Form8908 for instructions and the latest information.

Attachment
Sequence No. 153

Name(s) shown on return

Identifying number

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
- 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

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	
--	----	--

--	--	--

b Multiply line 1a by \$2,500

	1b	
--	----	--

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	
--	----	--

--	--	--

b Multiply line 2a by \$5,000

	2b	
--	----	--

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	
--	----	--

--	--	--

b Multiply line 3a by \$2,500

	3b	
--	----	--

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	
--	----	--

--	--	--

b Multiply line 4a by \$5,000

	4b	
--	----	--

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	
--	----	--

--	--	--

b Multiply line 5a by \$500

	5b	
--	----	--

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		
b Multiply line 6a by \$1,000	6b		
7 Energy efficient home credit from partnerships and S corporations (see instructions)	7		
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		

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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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35					
36					
37					
38					

8910

Form (Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Alternative Motor Vehicle Credit

OMB No. 1545-1998

- Attach to your tax return.**
 Go to www.irs.gov/Form8910 for instructions and the latest information.

Attachment Sequence No. **68**

Name(s) shown on return	Identifying number
-------------------------	--------------------

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	1	
2 Vehicle identification number (see instructions)	2	
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	
4 Tentative credit (see instructions for amount to enter)	4	

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	%	%
6 Multiply line 4 by line 5	6		
7 Add columns (a) and (b) on line 6	7		
8 Alternative motor vehicle credit from partnerships and S corporations (see instructions)	8		
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		

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		
11 Add columns (a) and (b) on line 10	11		
12 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	12		
13 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	13		
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		
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		

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 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

Identifying number

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

- | | | |
|---|---|--|
| 1 Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911) | 1 | |
| 2 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) | 2 | |
| 3 Business/investment use part of credit. 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 | |

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 | |
| 5 Regular tax before credits:
<ul style="list-style-type: none">• 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 | |
| 6 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:
<ul style="list-style-type: none">a Foreign tax creditb Certain allowable credits (see instructions)c Add lines 6a and 6b | 6a | |
| | 6b | |
| | 6c | |
| 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 | |
| 8 Tentative minimum tax (see instructions):
<ul style="list-style-type: none">• 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 | |
| 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 | |
| 10 Personal use part of credit. 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 | |

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 for instructions and the latest information.Attachment
Sequence No. **151A**

Name(s) shown on return

Identifying number

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 _____
- 2a Description of refueling property: _____
- 2b If different than filer, enter: (i) Owner's name: _____ (ii) Owner's TIN: _____
- 3 Location of refueling property.
- a Address (if applicable): _____
- b 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.
- 4 Date construction began (MM/DD/YYYY): _____
- 5 Date placed in service (MM/DD/YYYY): _____
- 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.
 - 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.
 - 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 _____

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 |
| 9 Business/investment use percentage (see instructions) _____ | 9 % |
| 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 |
| 11 Section 179 expense deduction (see instructions) _____ | 11 |
| 12 Subtract line 11 from line 10 _____ | 12 |
| 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" _____ | 13 |
| 14 Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes") _____ | 14 |
| 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 |

Part III Credit Amount for Personal Use Part of Refueling Property

- | | |
|--|------------|
| 17 Was the refueling property installed on property used as your main home?
<input type="checkbox"/> Yes. Continue to line 18.
<input 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. | 17 |
| 18 Subtract line 10 from line 8 _____ | 18 |
| 19 Multiply line 18 by 30% (0.30) _____ | 19 |
| 20 Maximum personal use part of credit _____ | 20 \$1,000 |
| 21 Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 _____ | 21 |

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 for instructions and the latest information.Attachment
Sequence No. **154**

Identifying number

Part I Current Year Credit

- 1 Bond credit(s) from Part III. Enter the amount from line 14. See instructions **1**
- 2 Bond credit(s) from Part IV. Enter the amount from line 20. See instructions **2**
- 3 Carryforward of credits for qualified tax credit bonds and build America bonds to 2021 (see instructions) **3**
- 4 **Total credit.** 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**
- 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**
- 6 **Estates and trusts.** Subtract line 5 from line 4. Use this amount to complete Part II **6**

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**
- 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**
- 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**

8 Alternative minimum tax:

- Individuals. Enter the alternative minimum tax from Form 6251, line 11 **8**
- Corporations. Enter the alternative minimum tax from Form 4626, Part II, line 13 **8**
- Estates and trusts. Enter the alternative minimum tax from Schedule I (Form 1041), line 54 **8**

9 Add line 7 and line 8 **9**10a Foreign tax credit **10a**b Certain allowable credits (see instructions) **10b**c General business credit (see instructions) **10c**d Credit for prior year minimum tax (Form 8801 or Form 8827) **10d**e Add lines 10a through 10d **10e**11 Net income tax. Subtract line 10e from line 9 **11**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**

For Paperwork Reduction Act Notice, see separate instructions.

Form **8912** (Rev. 12-2024)

Name(s) shown on return

Identifying number

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.

(a) Name of issuer of Form(s) 1097-BTC	(b1) Identifying number of issuer of Form(s)	(b2) Unique identifier (see instructions)	(c) Amount reported on Form(s) 1097-BTC (see instructions)
13			

14 Total. Combine the amounts in column (c). Enter here and on line 1 . . .

14

Name(s) shown on return

Identifying number

Part IV Bond Credit(s) From Bonds Held by You and/or Your Nominee(s) Not Reported to You on Form(s) 1097-BTC (see instructions)

Caution: Don't enter any bond credits for bonds issued after 2017.

Caution: Don't enter any bond credits for bonds issued after 2017.

Exemption Amount for Taxpayers Housing
Midwestern Displaced Individuals

u Attach to Form 1040, Form 1040A, or Form 1040NR.

2009

Name(s) shown on your return

Your social security number

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

Part II Exemption Amount

2	Maximum exemption amount. Enter \$2,000 (see instructions if married filing separately)	2
3	Did you file Form 8914 for 2008?	3
	<input type="checkbox"/> Yes. Enter the amount from your 2008 Form 8914, line 2. <input type="checkbox"/> No. Enter -0-	4
4	Subtract line 3 from line 2	5
5	Multiply \$500 by the total number of individuals listed in Part I above	6
6	Enter the smaller of line 4 or line 5	7
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)	8
8	Add lines 6 and 7	9
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?	10
	<input type="checkbox"/> No. STOP Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39). <input type="checkbox"/> Yes. Enter the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)	11
10	Enter the amount shown below for your filing status.	12
	<ul style="list-style-type: none">● Single—\$166,800● Married filing jointly or Qualifying widow(er)—\$250,200● Married filing separately—\$125,100● Head of household—\$208,500 <p>Form 1040NR filers, see instructions</p>	13
11	Subtract line 10 from line 9	14
12	Is line 11 more than \$122,500 (\$61,250 if married filing separately)?	15
	<input type="checkbox"/> No. Skip line 13; go to line 14. <input 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)	16
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	17
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)	18
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	Exemption amount. 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		

**Qualified 2019 Disaster Retirement
Plan Distributions and Repayments**

OMB No. 1545-0074

2024Department of the Treasury
Internal Revenue ServiceAttach to 2024 Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8915D for instructions and the latest information.
For coronavirus-related distributions, see Form 8915-F.Attachment
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2024 Form 8915-D. See instructions.

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

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	
b Enter the amount, if any, from your 2023 Form 8915-D, line 1	1b	
2a Subtract line 1b from line 1a. If zero or less, enter -0-. This is your excess repayment from 2023	2a	
b Enter the amount from line 2a that you have already carried back to a prior year	2b	
3 Subtract line 2b from line 2a	3	
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	
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	

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	
b Enter the amount, if any, from your 2023 Form 8915-D, line 8	6b	
7a Subtract line 6b from line 6a. If zero or less, enter -0-. This is your excess repayment from 2023	7a	
b Enter the amount from line 7a that you have already carried back to a prior year	7b	
8 Subtract line 7b from line 7a	8	
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	
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	

**Sign Here Only if You
Are Filing This Form
by Itself and Not With
Your Tax Return**

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

Your signature

Date

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

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		
b Enter the amount, if any, from your 2020 Form 8915-D, line 13	15b		
16a Subtract line 15b from line 15a. If zero or less, enter -0-. This is your excess repayment from 2020	16a		
b Enter the amount from line 16a that you have already carried back to a prior year	16b		
17 Subtract line 16b from line 16a.	17		
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		
19 Add lines 17 and 18	19		
20 Amount subject to tax in 2021. 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		

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 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 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		
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		
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		
26 Add lines 23, 24, and 25	26		
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		
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		
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		
30 Add lines 27, 28, and 29	30		
31a Enter the amount, if any, from your 2020 Form 8915-D, line 33	31a		
b Enter the amount, if any, from your 2020 Form 8915-D, line 28	31b		
32a Subtract line 31b from line 31a. If zero or less, enter -0-. This is your excess repayment from 2020	32a		
b Enter the amount from line 32a that you have already carried back to a prior year	32b		
33 Subtract line 32b from line 32a.	33		
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		
35 Add lines 33 and 34	35		
36 Amount subject to tax in 2021. 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		

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

► Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	<input type="checkbox"/> if self-employed	PTIN
	Firm's name u	Firm's EIN u			
	Firm's address u	Phone no.			

**Qualified Disaster Retirement Plan
Distributions and Repayments**

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

Go to www.irs.gov/Form8915F for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file Form 8915-F. See instructions.

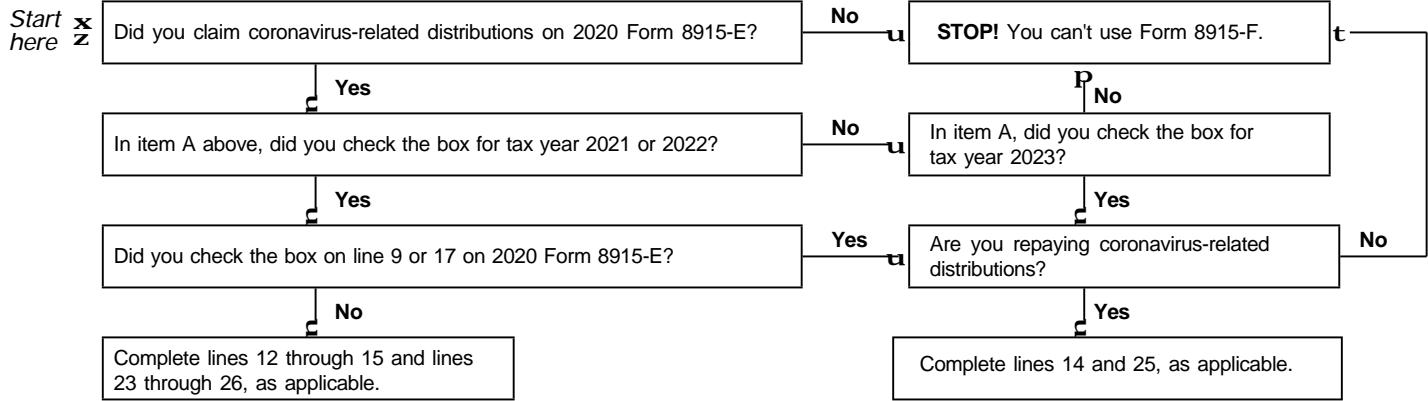
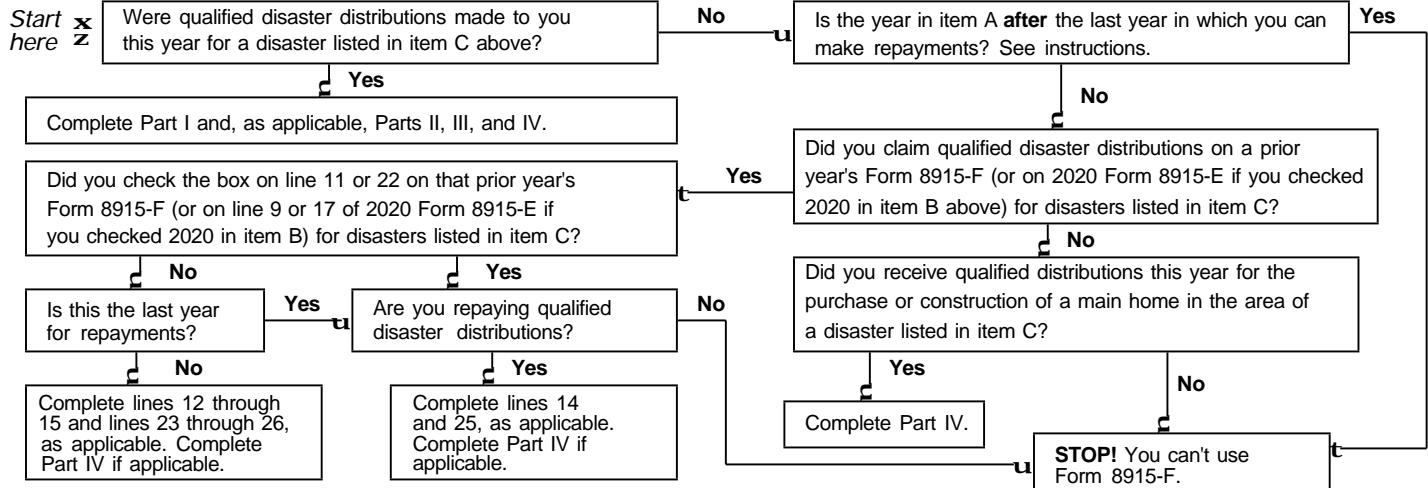
Your social security number

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 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 _____**B Calendar year in which qualified disaster(s) began** (check only one box): 2020 2021 2022 2023 2024 2025 2026 2027 Other _____**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) _____ (2) _____ (3) _____ (4) _____ (5) _____ (6) _____

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*

* Major Disaster Declarations at 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

Date(s) of distribution(s) made this year _____

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	
1b	
1c	
1d	
1e	
2	
3	
4	
5	
6	
7	

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 type="checkbox"/> No. Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> Yes. Enter the amount from line 2, column (b)	8
9	Enter the applicable cost of distributions, if any. See instructions	9
10	Subtract line 9 from line 8. This is the taxable amount of your other-than-IRA retirement plan qualified disaster distributions	10
11	The entire taxable amount on line 10 will be spread over 3 years unless you elect to have it taxed in this year. If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). Otherwise, enter the amount from line 10 divided by 3.0. You must check the box on this line if you check the box on line 22	11
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	12
13	Add lines 11 and 12. This is your total income this year from other-than-IRA retirement plan qualified disaster distributions	13
14	Total repayment. 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	14
15	Amount subject to tax this year. 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	15

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 type="checkbox"/> Yes. Go to line 17. <input type="checkbox"/> No. Skip lines 17 through 22, and go to line 23.	16
17	Did you receive a qualified disaster distribution from an IRA that is required to be reported on this year's Form 8606? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 and 19, and go to line 20.	17
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	18
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	19
20	Enter the amount from line 3, column (b), if any. Don't include on line 20 any amounts reported on Form 8606	20
21	Add lines 18,19, and 20. This is the taxable amount of your IRA qualified disaster distributions	21
22	The entire taxable amount on line 21 will be spread over 3 years unless you elect to have it taxed in this year. If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 21 (see instructions). Otherwise, enter the amount from line 21 divided by 3.0. You must check the box on this line if you check the box on line 11	22
23	Enter the amount, if any, from Worksheet 4 in the instructions. This is your income for prior years from IRA qualified disaster distributions	23
24	Add lines 22 and 23. This is your total income this year from IRA qualified disaster distributions	24
25	Total repayment. Enter the amount, if any, from Worksheet 5. This is your total repayment for this year of IRA qualified disaster distributions	25
26	Amount subject to tax. 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	26

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*

* Major Disaster Declarations at 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 _____

- | | | | |
|--|---|----|----|
| 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? | 28 | 29 |
| | <input type="checkbox"/> 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.
<input type="checkbox"/> No. Go to line 28. | | 30 |
| 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 | 31 | 32 |
| 29 | Enter the applicable cost of distributions, if any. See instructions | 30 | |
| 30 | Subtract line 29 from line 28 | 31 | |
| 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 | |
| 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. | | | |

Form **1040****Form 8915F - Qualified Disaster Distribution Worksheets 1A-1B****2024**

Name _____

Taxpayer Identification Number _____

Worksheet 1A-1: Disaster Distributions made in

First Form 8915-F	(a) Total distribution this year	(b) Qualified disaster distribution
2 Distributions from retirement plans (other than IRAs) made this year		
3 Distributions from traditional, SEP, and SIMPLE IRAs made this year		
4 Distributions from Roth IRAs made this year		
Second Form 8915-F	Column (a) Available distributions for this year	
2 Distributions from retirement plans (other than IRAs) made this year		
3 Distributions from traditional, SEP, and SIMPLE IRAs made this year		
4 Distributions from Roth IRAs made this year		

Worksheet 1B: Qualified**disaster distributions made in**

	(a) Total Available distributions in	Disaster 1 FEMA: Beg Date: End Date:	Disaster 2 FEMA: Beg Date: End Date:	Disaster 3 FEMA: Beg Date: End Date:	Disaster 4 FEMA: Beg Date: End Date:	Totals
2 Distributions from retirement plans (other than IRAs)						
3 Distributions from traditional, SEP, and SIMPLE IRAs						
4 Distributions from Roth IRAs						
5 Totals. Add lines 2 through 4						

Form **1040**

Form 8915F - Qualified Disaster Distribution Worksheets 2 - 5

2024

Name _____

Taxpayer Identification Number _____

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 _____

Tax Year Checked in Item A _____

- 1 Enter the amount from column (c) of Worksheet 2: Supplemental Information 1. _____
2 Enter the amount from column (d) of Worksheet 2: Supplemental Information 2. _____
3 Enter the total of lines 1 and 2 here and on line 12 of this year's Form 8915-F. 3. _____

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. _____
2 Enter the amount, if any, from 2020 8915-E, Line 9 or last year's 8915-F, Line 13 2. _____
3 Subtract line 2 from line 1. If zero or less, enter 0. 3. _____
b. Enter the amount from line 3a that you have already carried back to a prior year. b. _____
c. Subtract line 3b from line 3a c. _____
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. _____
5 Enter the total of lines 3c and 4 here and on line 14 of this year's Form 8915-F 5. _____

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 _____

Tax Year Checked in Item A _____

- 1 Enter the amount from column (c) of Worksheet 4: Supplemental Information 1. _____
2 Enter the amount from column (d) of Worksheet 4: Supplemental Information 2. _____
3 Enter the total of lines 1 and 2 here and on line 23 of this year's Form 8915-F. 3. _____

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. _____
2 Enter the amount, if any, from 2020 8915-E, Line 17 or last year's 8915-F, Line 24 2. _____
3 a. Subtract line 2 from line 1. If zero or less, enter 0. 3a. _____
b. Enter the amount from line 3a that you have already carried back to a prior year. b. _____
c. Subtract line 3b from line 3a c. _____
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. _____
5 Enter the total of lines 3c and 4 here and on line 25 of this year's Form 8915-F 5. _____

Name _____ Taxpayer Identification Number _____

Disaster year: _____

Form: _____

- 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:
All remaining taxable amounts are included in income in the year of death.

Pension Distributions, Repayments and Taxable Amounts

	Distributions and Repayments			Total
Qualified distributions				
Pension				
Repayments made				

Traditional, SEP, SIMPLE, and Roth IRA Distributions, Repayments and Taxable Amounts

	Distributions and Repayments			Total
Qualified distributions				
Traditional, SEP and SIMPLE IRA				
Roth IRA				
Repayments made				

Tuition and Fees Deduction

u Attach to Form 1040 or 1040-SR.
u Go to www.irs.gov/Form8917 for the latest information.

Name(s) shown on return

Your social security number

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: **u** To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

- u** 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) First name _____ Last name _____	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
2	Add the amounts on line 1, column (c), and enter the total		
3	Enter the amount from your "total income" line of Form 1040 or 1040-SR		
4	<ul style="list-style-type: none"> • 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. • 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. • For later years: See www.irs.gov/Form8917 to find out if the line references above for 2019 have changed 		
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop; you can't take the deduction for tuition and fees		
<small>*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.</small>			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?		
<input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. [u]			
<input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. [u]			

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 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)

Identifying number

Telephone number

Number, street, and room or suite no.

City or town, state, and ZIP code

A Contact person name (last name, first name, middle initial)	Title	Telephone number
---	-------	------------------

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**

1 Name of reportable transaction (see instructions)

2 Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

- | | | |
|---|---|--|
| a <input type="checkbox"/> Listed | c <input type="checkbox"/> Contractual protection | e <input type="checkbox"/> Transaction of interest |
| b <input type="checkbox"/> Confidential | d <input type="checkbox"/> Loss | |

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest **u** _____4 Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) **u** _____

5 If you are a party to a designation agreement, identify the other parties (see instructions).

Name	Identifying number (if known)
------	-------------------------------

Address (Number, street, and room or suite no.)

City or town, state, and ZIP code

Contact name	Telephone number
--------------	------------------

6a Provide a brief description of the type of material aid, assistance, or advice you provided (see instructions).

b Describe the role of any other entity(ies) or individual(s) who you know or have reason to know provided material aid, assistance, or advice to this transaction and include each entity's and individual's complete name, identifying number (if known), and address.

7a To obtain the intended tax benefits generated by the transaction:

Is a related entity(ies) or individual(s) needed? Yes NoIs a foreign entity(ies) or individual(s) needed? Yes NoIs a tax-exempt entity(ies) needed? Yes No

b If you answered "Yes" to any of the above questions, describe the role of each individual or entity. Also identify the individual's or entity's country of existence if a particular country is required to obtain the intended tax benefits.

8a To obtain the intended tax benefits generated by the transaction, is income or gain from the transaction allocated directly or indirectly to an individual(s) or entity(ies) that has a net operating loss and/or unused loss or credits? Yes No

b If "Yes," describe the role of each individual or entity in the transaction.

9 Identify the types of financial instruments used in this transaction (see instructions).

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 type="checkbox"/> Deductions	<input type="checkbox"/> Exclusions from gross income	<input type="checkbox"/> Tax credits	<input type="checkbox"/> Other _____
<input type="checkbox"/> Capital loss	<input type="checkbox"/> Nonrecognition of gain	<input type="checkbox"/> Deferral	
<input type="checkbox"/> Ordinary loss	<input type="checkbox"/> Adjustments to basis	<input 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.)

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.

Please
Sign
Here

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.



Signature of Material Advisor

Data

Title

Print name

Uncollected Social Security and Medicare Tax on Wages

OMB No. 1545-0074

2024Attachment
Sequence No. **61**

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

Go to 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.

Social security number

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				<input type="checkbox"/>	
2				<input type="checkbox"/>	
3				<input type="checkbox"/>	
4				<input type="checkbox"/>	
5				<input type="checkbox"/>	
6 Total wages. Combine lines 1 through 5 in column (f). Enter here and on Form 1040, 1040-SR, or 1040-NR, line 1g					6
7 Maximum amount of wages subject to social security tax					7
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
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10					9
10 Wages subject to social security tax. Enter the smaller of line 6 or line 9					10
11 Multiply line 10 by 0.062 (social security tax rate)					11
12 Multiply line 6 by 0.0145 (Medicare tax rate)					12
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

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 for the latest information.

Attachment Sequence No. **161**

Name(s) shown on return

Identifying number

1	Eligible differential wage payments paid during the tax year (see instructions)	1	
2	Multiply line 1 by 20% (0.20). See instructions for the adjustment you must make to your deduction for salaries and wages	2	
3	Credit for employer differential wage payments from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	
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 1w	4	
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 1w	6	

Clean Vehicle Credits

2024

Attachment
Sequence No. 69

Name(s) shown on return

Identifying number

- 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
- 1b Enter any income from Puerto Rico you excluded
- 1c Enter any amount from Form 2555, line 45
- 1d Enter any amount from Form 2555, line 50
- 1e Enter any amount from Form 4563, line 15
- 2 Add lines 1a through 1e
- 3a Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR.
 Estates and trusts, Form 1041, see instructions
- 3b Enter any income from Puerto Rico you excluded
- 3c Enter any amount from Form 2555, line 45
- 3d Enter any amount from Form 2555, line 50
- 3e Enter any amount from Form 4563, line 15
- 4 Add lines 3a through 3e
- 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.

Filing Status	Part II/III Limits	Part IV Limits
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)
- 7 New clean vehicle credit from partnerships and S corporations (see instructions)
- 8 **Business/investment use part of credit.** 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

6

7

8

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)
- 10 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18
- 11 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)
- 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
- 13 **Personal use part of credit.** Enter the **smaller** 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

9

10

11

12

13

Part IV Credit for Previously Owned Clean Vehicles

- 14 Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)
- 15 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18
- 16 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)
- 17 Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit
- 18 Enter the **smaller** 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

14

15

16

17

18

Part V Credit for Qualified Commercial Clean Vehicles

- 19 Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)
- 20 Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)
- 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

19

20

21

**SCHEDULE A
(Form 8936)**Department of the Treasury
Internal Revenue Service**Clean Vehicle Credit Amount**

OMB No. 1545-2137

2024Attachment
Sequence No. **69A**

Name(s) shown on return

Identifying number

- 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 _____
- b** Make _____
- c** Model _____
- 2** Vehicle identification number (VIN) (see instructions) _____
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) _____
- 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 _____
 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.

Schedule A (Form 8936) 2024

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	
10 Business/investment use percentage (see instructions)	10	%
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	

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**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	
15 Multiply line 14 by 30% (0.30)	15	
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	

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

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)

19 Enter the cost or other basis of the vehicle. See instructions

19	_____
----	-------

20 Section 179 expense deduction (see instructions)

20	_____
----	-------

21 Subtract line 20 from line 19

21	_____
----	-------

22 Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")

22	_____
----	-------

23 Enter the incremental cost of the vehicle. See instructions

23	_____
----	-------

24 Enter the smaller of line 22 or line 23

24	_____
----	-------

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	_____
----	-------

26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936

26	_____
----	-------

8938
Form (Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Statement of Specified Foreign Financial Assets

Go to www.irs.gov/Form8938 for instructions and the latest information.

Attach to your tax return.

OMB No. 1545-2195

For calendar year 20 or tax year beginning and ending

Attachment
Sequence No. 938

If you have attached additional statements, check here

Number of additional statements _____

1 Name(s) shown on return

2 Taxpayer Identification Number (TIN)

3 Type of filer

a Specified individual

b Partnership

c Corporation

d Trust

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

a Name

b TIN

Part I Foreign Deposit and Custodial Accounts Summary

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

Part II Other Foreign Assets Summary

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

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

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

Part IV Excepted Specified Foreign Financial Assets (see instructions)

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

15 Number of Forms 3520 _____

16 Number of Forms 3520-A _____

17 Number of Forms 5471 _____

18 Number of Forms 8621 _____

19 Number of Forms 8865 _____

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

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

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

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

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

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

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

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

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

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

Credit for Small Employer Health Insurance Premiums

2024

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Attach to your tax return.

Go to www.irs.gov/Form8941 for instructions and the latest information.

- 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): _____
- 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: _____
- 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)) |
| 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 |
| 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 |
| 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)) |
| 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)) |
| 6 | Enter the smaller of line 4 or line 5 |
| 7 | Multiply line 6 by the applicable percentage: <ul style="list-style-type: none"> • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) |
| 8 | If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 |
| 9 | If line 3 is \$32,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 |
| 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 |
| 11 | Subtract line 10 from line 4. If zero or less, enter -0- |
| 12 | Enter the smaller of line 9 or line 11 |
| 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)) |
| 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) |
| 15 | Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) |
| 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 |
| 17 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) |
| 18 | Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h |
| 19 | Enter the amount you paid in 2024 for taxes considered payroll taxes for purposes of this credit. See instructions |
| 20 | Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, Part III, line 6f |

Form 1040

Credit for Small Employer Health Insurance Premium Optimization Worksheet

2024

Name _____

Taxpayer Identification Number _____

Actual
Hours WorkedDays-Worked
EquivalencyWeeks-Worked
Equivalency

1. Number of individuals considered employee for the tax year _____
2. Enter the number of full-time equivalent employees for the tax year _____
3. Average annual wages you paid for the tax year _____
4. Premiums you paid during the tax year for employees _____
5. Average premiums you would have paid for the small group market _____
6. Enter the **smaller** of line 4 or line 5 _____
7. Multiply line 6 by 50% (.50) _____
8. Credit after reduction, if line 2 is greater than 10 _____
9. Credit after reduction, if line 3 is greater than \$30,000 _____
10. Enter state premium subsidies paid and state tax credits available ... _____
11. Subtract line 10 from line 4. If zero or less, enter -0- _____
12. Enter the **smaller** of line 9 or line 11 _____

Name _____

Taxpayer Identification Number _____

Actual Hours Worked	Days-Worked Equivalency	Weeks-Worked Equivalency
------------------------	----------------------------	-----------------------------

Worksheet 2 -**Form 8941, Line 2 - Full-Time Equivalent Employees**

1. Total employee hours, days, and weeks of service _____
2. Hours, days, weeks of service of a full-time employee _____
3. **Full-time equivalent employees.** (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.) _____

Worksheet 3 -**Form 8941, Line 3 - Average Annual Wages**

1. Total employee wages paid _____
2. Number of full-time equivalent employees. (Form 8941, line 2) _____
3. **Average annual wages.** (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.) _____

Worksheet 5 -**Form 8941, Line 8 - FTE Limitation**

1. Credit before FTE limitation. (Form 8941, Line 7) _____
2. Number of full-time equivalent employees. (Form 8941, line 2) _____
3. Subtract 10 from line 2 _____
4. Divide line 3 by 15 _____
5. Multiply line 1 by line 4 _____
6. **Credit after FTE reduction.** (Subtract line 5 from line 1.) _____

Worksheet 6 -**Form 8941, Line 9 - Average Annual Wage Limitation**

1. Credit before wage limitation. (Form 8941, Line 8) _____
2. Credit before FTE limitation. (Form 8941, line 7) _____
3. Average annual wages. (Form 8941, line 3) _____
4. Subtract \$32,400 from line 3 _____
5. Divide line 4 by \$32,400 _____
6. Multiply line 2 by line 5 _____
7. **Credit after wage reduction.** (Subtract line 6 from line 1.) _____

Worksheet 7 -**Form 8941, Line 14 - FTEs Enrolled in Coverage**

1. Total enrolled employee hours, days, and weeks of service _____
2. Hours, days, and weeks of service per full-time employee _____
3. **Full-time equivalent employees.** (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.) _____

Name _____

Taxpayer Identification Number

Worksheet 1 - Information Needed to Complete Form 8941, Lines 1 - 3

Name _____

Taxpayer Identification Number

Worksheet 4 - Information Needed to Complete Form 8941, Lines 4, 5, and 14

Name _____

Taxpayer Identification Number

Total amount from this page

Total amount from additional pages

Total Average Small Market Premium for Duration of Employment (Form 8941, line 5)

Name(s) on tax return	Tax year of return	Taxpayer's identifying number
Preparer's name	Preparer Tax Identification Number (PTIN)	

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

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

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

- 1** Taxpayer chose to file this return on paper.

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

Waiver Reference Number _____ Approval Letter Date _____

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

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

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

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

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

- a** The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.
 - b** The preparer is ineligible to participate in IRS *e-file*.
 - c** Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

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 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

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

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

Note: If you checked Box D above but the basis reported

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (c) 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

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification number

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

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

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) :

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

Form **8958**

(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 for the latest information.

Attachment
Sequence No. **63**

Your first name and initial

Your last name

Your social security number (SSN)

Spouse's or partner's first name and initial

Spouse's or partner's last name

Spouse's or partner's SSN

	A Total Amount SSN _____	B Allocated to Spouse or RDP SSN _____	C Allocated to Spouse or RDP SSN _____
1 Wages (each employer)			
2 Interest income (each payer)			
3 Dividends (each payer)			
4 State income tax refund			
5 Self-employment income (see instructions)			
6 Capital gains and losses			
7 Pension income			
8 Rents, royalties, partnerships, estates, trusts			

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

Form **8958** (Rev. 11-2023)

Form **8958** (Rev. 11-2023)

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.

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

Go to www.irs.gov/Form8959 for instructions and the latest information.**2024**

Name(s) shown on return

Your social security number

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
- 2 Unreported tips from Form 4137, line 6
- 3 Wages from Form 8919, line 6
- 4 Add lines 1 through 3
- 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-
- 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II

1			
2			
3			
4			
5			
6			
7			

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-
- 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
- 11 Subtract line 10 from line 9. If zero or less, enter -0-
- 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

8			
9			
10			
11			
12			
13			

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

- 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)
- 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-
- 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV

14			
15			
16			
17			

Part IV Total Additional Medicare Tax

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

18

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
- 20 Enter the amount from line 1
- 21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages
- 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)
- 24 **Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)

19			
20			
21			
22			
23			
24			

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

2024Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue Service

Name(s) shown on your tax return

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

Your social security number or EIN

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

Part II Investment Expenses Allocable to Investment Income and Modifications

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

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

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

Form **8960** (2024)

Form 1040

Form 8960 - Net Investment Income Worksheet 1

2024

Name

Taxpayer Identification Number

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
Totals					
Additional adjustment				u	
Total adjustment. Enter on Form 8960, line 4b				u	

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
Totals					
Adjustment for capital loss carryforward from 2023					
Total capital gain/(loss)			Total ordinary gain/(loss)		
Additional adjustment				u	
Total net gain or loss from disposition of property not subject to net investment income tax				u	
Adjustment for capital loss carryover to 2025. Lesser of line 3 or 4 from worksheet below, entered as a negative number				u	
Total adjustment. Enter on Form 8960, line 5b				u	

Adjustment for capital loss carryover to 2025

Complete this worksheet if there is a capital loss carryover to next year

1. Enter the Total capital gain/(loss) excluded. If a gain, enter as a negative. If a loss, enter as a positive. 1.
2. Enter the Total adjustment from disposition of partnership interest or S corporation stock from Net Investment Income Worksheet 3 2.
3. Combine lines 1 and 2. If zero or less, enter -0- 3.
4. Enter the amount of capital loss carried over to the following year, as a positive number 4.

Form 1040

Form 8960 - Net Investment Income Worksheet 2

2024

Name

Taxpayer Identification Number

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			%	
Calendar Year 2014			%	
Calendar Year 2015			%	
Calendar Year 2016			%	
Calendar Year 2017			%	
Calendar Year 2018			%	
Calendar Year 2019			%	
Calendar Year 2020			%	
Calendar Year 2021			%	
Calendar Year 2022			%	
Calendar Year 2023			%	

Other Modifications to Investment Income

Description	Adjustment/Modification
Additional modification	u
Total other modifications	u

Deduction recovery amount from Form 8960 - Net Investment Income Worksheet 5

Other modifications to investment income. Enter on Form 8960, line 7

(Sum of Section 1411 NOL Utilized, Other modifications, and Deduction recovery)

Name

Taxpayer Identification Number

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. _____
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. _____
3. Enter the difference between line 1 and line 2 (Enter as a negative number) 3. _____
4. Amount of net loss from the disposition of a partnership or S corporation to which section 1411(c)(4)(A) applies 4. _____
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. _____
6. Enter the difference between line 4 and line 5 6. _____
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. _____
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. _____
9. Enter the difference between line 7 and line 8 (Enter as a negative number) 9. _____
10. Total adjustment from disposition of partnership interest or S corporation stock (Sum of lines 3, 6, and 9) 10. _____

This is the amount reported on Form 8960 line 5c

Name

Taxpayer Identification Number

Section 1411 Net Operating Loss for Net Investment Income Tax

1. 2024 total net operating loss, including excess business loss if applicable 1. _____
2. Net investment income from Form 8960, line 8 minus line 11 2. _____
- 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 3. _____
4. Section 1411 net nonbusiness capital gains 4. _____
5. Section 1411 Nonbusiness deductions 5. _____
6. Section 1411 Nonbusiness income other than capital gains 6. _____
7. Add lines 4 and 6 7. _____
8. If line 5 is more than line 7, enter the difference; otherwise, enter -0- 8. _____
9. If line 7 is more than line 5, enter the difference;
otherwise, enter -0- (But do not enter more than line 4) 9. _____
10. Section 1411 business capital losses. Enter as a positive number 10. _____
11. Section 1411 business capital gains 11. _____
12. Add lines 9 and 11 12. _____
13. Subtract line 12 from line 10. If zero or less, enter -0- 13. _____
14. Add lines 3 and 13 14. _____
15. Section 1202 exclusion. Enter as a positive number 15. _____
16. Section 1411 NOL deduction for losses from other years 16. _____
- 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 17. _____
 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. 18. _____ %
 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		%	

Name _____

Taxpayer Identification Number _____

Form 8960, Line 7, Deduction Recoveries Worksheet

Year of recovery _____

1. Total amount of recovery 1. _____
Amount of recovery included in gross income, including the amount of the recovery that
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. _____ %
3. Enter the lesser of (a) line 1 multiplied by line 2, or (b) the total amount deducted on the prior year Form 8960
attributable to item recovered 3. _____

Calculation of recoveries when the deduction was not taken into account in computing your section 1411 NOL

4. Multiply line 3 by .038 4. _____
5. Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12) 5. _____
6. Add the amount on line 3 to line 5 6. _____
7. Recalculate the NIIT for the year of the deduction by replacing the amount reported on Form 8960 line 12 with the amount
reported on line 6 of this worksheet. Enter your recalculated NIIT here. 7. _____
8. Enter the NIIT reported for the year of the deduction 8. _____
9. Subtract line 8 from line 7 9. _____
10. Enter the smaller of line 4 or line 9 10. _____
11. Divide line 10 by 3.8% (.038). Enter this amount on Form 8960 line 7 in the year of the recovery. 11. _____

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. _____
13. Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 3 13. _____
14. Subtract line 13 from line 12. Enter this amount on Form 8960 line 7 in the year of the recovery. 14. _____

Premium Tax Credit (PTC)

OMB No. 1545-0074

2024Attachment
Sequence No. 73Department of the Treasury
Internal Revenue Service

Name shown on your return

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

Go to www.irs.gov/Form8962 for instructions and the latest information.

Your social security number

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

1 Tax family size. Enter your tax family size. See instructions	1	
2a Modified AGI. Enter your modified AGI. See instructions	2a	
b Enter the total of your dependents' modified AGI. See instructions	2b	
3 Household income. Add the amounts on lines 2a and 2b. See instructions	3	
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 type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC	4	
5 Household income as a percentage of federal poverty line (see instructions)	5	%
6 Reserved for future use	7	
7 Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	8b	
8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	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						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly PTC allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total PTC. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24					
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					
26 Net PTC. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26					

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

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here

27

28 Repayment limitation (see instructions)

28

29 Excess advance PTC repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 1a

29

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

Form 8962 (2024)

Part IV Allocation of Policy Amounts

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

Allocation 1

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

Allocation 2

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

Allocation 3

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

Allocation 4

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

34 Have you completed all policy amount allocations?

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

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

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9.

To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

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

Name

Taxpayer Identification Number

Name _____

Taxpayer Identification Number _____

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. _____
 2. _____
 3. _____
 4. _____
 5. _____
 6. _____

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. _____
 2. _____
 3. _____
 4. _____
 5. _____
 6. _____

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					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

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					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

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

Taxpayer Identification Number

Description	Form/Schedule	Unit number
-------------	---------------	-------------

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 1. _____
2. Enter the APTC from Form 1095-A, Part III, column C, that is attributable to the premiums on line 1 2. _____
3. Subtract line 2 from 1 3. _____
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 4. _____
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 5. _____
6. Divide line 4 by line 5 6. _____
7. Multiply line 15 of Schedule 1 (Form 1040, 1040-SR, or 1040-NR) by the percentage on line 6 7. _____
8. Subtract line 7 from line 4 8. _____
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 9. _____
10. Subtract line 9 from line 8 10. _____
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 11. _____
12. Enter the amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above 12. _____
- Note.** If you are not filing Form 2555, enter -0.
13. Subtract line 12 from line 10 or 11, whichever applies 13. _____
14. Enter your self-employed health insurance deduction for nonspecified premiums from Form 7206, line 14 14. _____
15. Subtract line 14 from line 13 15. _____
16. Enter the smaller of line 3 or line 15 16. _____
17. Add lines 14 and 16 17. _____
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 19. _____

Name _____

Taxpayer Identification Number _____

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 1. _____
 2. Enter any amounts from Form 2555, line 45 and 50 2. _____
 3. Add lines 1 and 2 3. _____
 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 4. _____
 - 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 5. _____
 6. Enter the amount from Worksheet W, line 16 6. _____
 7. Add lines 4, 5 and 6 7. _____
 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 8. _____

Part II: Dependents' Modified AGI

9. Enter the total modified adjusted gross income (MAGI) for all your dependents. Then go to Part III 9. _____

Part III: Repayment Limitation

10. Household income. Add lines 8 and 9 10. _____
11. Enter the smaller of Worksheet W, line 19 or \$750 (\$375 if your filing status is single) 11. _____
12. Subtract line 11 from line 10. If zero or less, enter -0 12. _____
- 13a. Enter the number of qualifying individuals in your tax family (including yourself) 13a. _____
- 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. _____
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.
15. Enter the smaller of Worksheet W, line 19 or \$1,900 (\$950 if your filing status is single) 15. _____
16. Subtract line 15 from line 10. If zero or less, enter -0 16. _____
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.
18. Enter the smaller of Worksheet W, line 19 or \$3,150 (\$1,575 if your filing status is single) 18. _____
19. Subtract line 18 from line 10. If zero or less, enter -0 19. _____
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.
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. _____

Part IV: Maximum Self-Employed Health Insurance Deduction

22. Add lines 6 and line 21 22. _____
23. Enter the amount from Worksheet W, line 1 23. _____
24. Enter the smaller of line 22 or line 23 24. _____
25. Enter the amount from Worksheet W, line 15 25. _____
26. Enter the smaller of line 24 or 25 26. _____
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. _____

Name

Taxpayer Identification Number

Step 1 Worksheet

1. AGI figured without deductions marked below, and including nontaxable social security benefits 1. _____
- 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. _____
- 2b. Form 2555, lines 45 and 50 2b. _____
- 2c. Form 8814 applicable income 2c. _____
- Total Form 8962 MAGI adjustments. Add lines 2a through 2c 2. _____
3. Dependents' MAGI 3. _____
4. Form 8962 household income. Sum lines 1-3 4. _____
- Continue to Step 2

Step 2 Worksheet

5. Form 8962 Federal Poverty Line 5. _____
6. Household income as a percentage of Federal Poverty Line 6. _____ %
7. Applicable figure from the Form 8962 instructions 7. _____
8. Annual contribution for health care 8. _____ 9. Monthly contribution for health care 9. _____

	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					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

10. Total Premium Tax Credit. Enter the sum of Column E. 10. _____
- Continue to Step 3

Step 3 Worksheet

11. Enter the amount from Worksheet W, line 1 11. _____
12. Enter the total PTC from line 10 12. _____
13. Enter the total of the Column E amounts for the months you paid specified premiums 13. _____
14. Subtract line 13 from line 11 14. _____
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. _____
16. Enter the smaller of line 14 or line 15 16. _____
17. Enter the amount from Worksheet W, line 14 17. _____
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 _____

Taxpayer Identification Number _____

Description _____

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. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____ %
8. _____
9. _____
10. _____ %
11. _____
12. _____
13. _____ %
14. _____
15. _____
16. _____
17. _____
18. _____
19. _____
20. _____
21. _____
22. _____

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

Taxpayer Identification Number

Employer's Name

EIN

- | | |
|--|--|
| <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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). | <ol style="list-style-type: none"> 1. _____ 2. _____ 3. _____ 4. _____ 5. _____ 6. _____ 7. _____ 8. _____ 10. _____ 11. _____ 12. _____ 13. _____ |
|--|--|

* 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

Taxpayer Identification Number

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 1. _____
2. Enter the number of months you were provided the QSEHRA in 2024 2. _____
3. Divide line 1 by line 2. Then, do one of the following 3. _____
 - 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) 4. _____
5. Divide line 4 by 12.0 5. _____
6. Enter the smaller of line 3 or line 5 6. _____
7. Multiply line 6 by line 2 7. _____
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 8. _____

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			
10. February			
11. March			
12. April			
13. May			
14. June			
15. July			
16. August			
17. September			
18. October			
19. November			
20. December			

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 22. _____

- 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) 23. _____
24. Divide line 23 by 12.0 24. _____
25. Multiply line 24 by the number of months you were provided the QSEHRA in 2024 25. _____
26. Subtract line 25 from line 23 26. _____
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. 27. _____

8990Form
(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 for instructions and the latest information.

OMB No. 1545-0123

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number _____

B Is the foreign entity a CFC group member? See instructions Yes No**C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions Yes No**D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete Yes 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 | | 5 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 Total business interest expense. Add lines 1 through 4 | | |

Section II — Adjusted Taxable Income**Tentative Taxable Income**

- | | |
|---|---|
| 6 Tentative Taxable income. See instructions | 6 |
|---|---|

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 | 16 |
| 8 Any business interest expense not from a pass-through entity. See instructions | 8 | |
| 9 Amount of any net operating loss deduction under section 172 | 9 | |
| 10 Amount of any qualified business income deduction allowed under section 199A | 10 | |
| 11 Reserved for future use | 11 | |
| 12 Amount of any loss or deduction items from a pass-through entity. See instructions | 12 | |
| 13 Other additions. See instructions | 13 | |
| 14 Total current year partner's excess taxable income (Schedule A, line 44, column (f)) | 14 | |
| 15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) | 15 | |
| 16 Total. Add lines 7 through 15 | 16 | |

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 () | 21 () |
| 18 Any business interest income not from a pass-through entity. See instructions | 18 () | |
| 19 Amount of any income or gain items from a pass-through entity. See instructions | 19 () | |
| 20 Other reductions. See instructions | 20 () | |
| 21 Total. Combine lines 17 through 20 | 21 () | |
| 22 Adjusted taxable income. Combine lines 6, 16, and 21. See instructions | 22 | |

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		
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		
25 Total. Add lines 23 and 24	25		

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		
27 Business interest income (line 25)	27		
28 Floor plan financing interest expense (line 4)	28		

Allowable Business Interest Expense

30 Total current year business interest expense deduction. See instructions	30	
---	----	--

Carryforward

31 Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	
--	----	--

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	
36 Excess Taxable Income. 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	
41 Excess Taxable Income. 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	
---	----	--

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								
44 Total								

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			
46 Total			

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 for instructions and the latest information.

OMB No. 1545-0123

Identification number

A If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity _____

Employer identification number, if any _____

Reference ID number _____

B Is the foreign entity a CFC group member? See instructions Yes No

C Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions Yes No

D Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete Yes 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	5	
2 Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2		
3 Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3		
4 Floor plan financing interest expense. See instructions	4		
5 Total business interest expense. Add lines 1 through 4	5		

Section II — Adjusted Taxable Income

Tentative Taxable Income

6 Tentative Taxable income. See instructions	6	
--	---	--

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	16	
8 Any business interest expense not from a pass-through entity. See instructions	8		
9 Amount of any net operating loss deduction under section 172	9		
10 Amount of any qualified business income deduction allowed under section 199A	10		
11 Reserved for future use	11		
12 Amount of any loss or deduction items from a pass-through entity. See instructions	12		
13 Other additions. See instructions	13		
14 Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14		
15 Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c))	15		
16 Total. Add lines 7 through 15	16		

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 ()	21 ()	
18 Any business interest income not from a pass-through entity. See instructions	18 ()		
19 Amount of any income or gain items from a pass-through entity. See instructions	19 ()		
20 Other reductions. See instructions	20 ()		
21 Total. Combine lines 17 through 20	21 ()		
22 Adjusted taxable income. Combine lines 6, 16, and 21. See instructions	22		

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		
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		
25 Total. Add lines 23 and 24	25		

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		
27 Business interest income (line 25)	27		
28 Floor plan financing interest expense (line 4)	28		

Allowable Business Interest Expense

30 Total current year business interest expense deduction. See instructions	30	
---	----	--

Carryforward

31 Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	
--	----	--

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	
36 Excess Taxable Income. 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	
41 Excess Taxable Income. 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	
---	----	--

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								
44 Total								

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			
46 Total			

**U.S. Shareholder Calculation of Global Intangible
Low-Taxed Income (GILTI)**Go to www.irs.gov/Form8992 for instructions and the latest information.

Name of person filing this return

A Identifying number

Name of U.S. shareholder

B Identifying number

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	1	
---------	---	--

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	2	()
---------	---	-----

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	3	
---------	---	--

Part II Calculation of Global Intangible Low-Taxed Income (GILTI)**1 Net CFC Tested Income. Enter amount from Part I, line 3**

u	1	
---------	---	--

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	2	
---------	---	--

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	3a	
---------	----	--

If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.

u	3a	
---------	----	--

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	3b	
---------	----	--

If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.

u	3b	
---------	----	--

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	3c	
---------	----	--

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	4	
---------	---	--

5 GILTI. Subtract line 4 from line 1. If zero or less, enter -0-

u	5	
---------	---	--

For Paperwork Reduction Act Notice, see separate instructions.

Form **8992** (Rev. 12-2022)

Schedule A
(Form 8992)

(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

**Schedule of Controlled Foreign Corporation (CFC) Information To Compute
Global Intangible Low-Taxed Income (GILTI)**

OMB. No. 1545-0123

Attachment
Sequence No. **992A**

Go to [www.irs.gov/Form 8992](http://www.irs.gov/Form_8992) for instructions and the latest information.

Name of person filing this schedule

A Identifying number

Name of U.S. shareholder

B Identifying number

(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. (e), Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
1. Totals (see instructions)		()	()	()	()	()	()	()	()		

Totals on line 1 should include the totals from any continuation sheets.

For Paperwork Reduction Act Notice, see Instructions for Form 8992.

Schedule A (Form 8992) (Rev. 12-2022)

Schedule A – Continuation Sheet. Use only if you need additional space.

Name of person filing this form

A Identifying number

Name of U.S. shareholder

B Identifying number

(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))
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
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		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
1. Totals (see instructions)		()	()	()	()	()	()	()	()		

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

A Identifying number

Name of U.S. shareholder

B Identifying number

(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))
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
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		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
		()	()	()	()	()	()	()	()		
1. Totals (see instructions)		()	()	()	()	()	()	()	()		

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 for instructions and the latest information.

Name(s) shown on return

Identifying number

- 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	
2	Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **8994** (Rev. 1-2021)

**Qualified Business Income Deduction
Simplified Computation****2024**Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

Note: You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$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			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	5
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		9
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	10
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		
11	Taxable income before qualified business income deduction (see instructions)	11	14
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	
14	Income limitation. Multiply line 13 by 20% (0.20)		
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
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		

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

Your taxpayer identification number

Note: You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or 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		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input 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			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

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		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24 %		
25	Total phase-in reduction. Multiply line 19 by line 24	25		
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		

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		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29 ()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		
33	Taxable income before qualified business income deduction	33		
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Income limitation. Multiply line 35 by 20% (0.20)	36		
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		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40 ()		

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 for instructions and the latest information.

Name(s) shown on return

Your taxpayer identification number

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 | 1a | A | B | C |
| b Taxpayer identification number | 1b | | | |
| 2 Qualified business income or (loss) from the trade or business | 2 | | | |
| 3 Allocable share of W-2 wages from the trade or business | 3 | | | |
| 4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property | 4 | | | |
| 5 Taxable income before qualified business income deduction | 5 | | | |
| 6 Threshold. Enter \$191,950 (\$383,900 if married filing jointly) | 6 | | | |
| 7 Subtract line 6 from line 5 | 7 | | | |
| 8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) | 8 | | | |
| 9 Divide line 7 by line 8 | 9 | | | |
| 10 Applicable percentage. Subtract line 9 from 100% | 10 | % | | |
| 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 | 11 | | | |
| 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 | 12 | | | |
| 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 | 13 | | | |

Part II Publicly Traded Partnership

- | | | | | |
|---|-----------|---|---|---|
| 14 Trade or business name | 14 | A | B | C |
| 15 Taxpayer identification number | 15 | | | |
| 16 Qualified PTP income or (loss) | 16 | | | |
| 17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16 | 17 | | | |
| 18 Taxable income before qualified business income deduction | 18 | | | |
| 19 Threshold. Enter \$191,950 (\$383,900 if married filing jointly) | 19 | | | |
| 20 Subtract line 19 from line 18 | 20 | | | |
| 21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) | 21 | | | |
| 22 Divide line 20 by line 21 | 22 | | | |
| 23 Applicable percentage. Subtract line 22 from 100% | 23 | % | | |
| 24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28 | 24 | | | |

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 for instructions and the latest information.Attachment
Sequence No. **55C**

Name(s) shown on return

Your taxpayer identification number

*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.:** _____

- 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.
-
-

- 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.
-
-

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
4	Totals. 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				

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 for instructions and the latest information.Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

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-.)
2	Qualified business net (loss) carryforward from prior years. See instructions	()	2 ()	
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 ()	
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 ()	
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 ()	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-.....	()	6 ()	

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 for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55E**

Name(s) shown on return

Your taxpayer identification number

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
1a Trade, business, or aggregation name			
1b Taxpayer identification number			
2 Qualified business income allocable to qualified payments received from cooperative. See instructions			
3 Multiply line 2 by 9% (0.09)			
4 W-2 wages from trade or business allocable to the qualified payments			
5 Multiply line 4 by 50% (0.50)			
6 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			

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 for the latest information.

OMB No. 1545-0123

2024Attachment
Sequence No. 997

Name _____

Tax identification number (see instructions)

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

1 Enter the totals, if any, from continuation sheet

2 Enter the totals from columns (e) and (f)

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

1 Enter the totals, if any, from continuation sheet

2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949

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
1	Enter the totals, if any, from continuation sheet				
2	Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949				

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
1	Enter the totals, if any, from continuation sheet				
2	Enter the totals from columns (e) and (f)				

Name

Taxpayer Identification Number

Part I: Trade, Business, or Aggregation Information

1. Name of trade or business _____
Form / Schedule _____ Unit number _____
Mark if a Specified Service Trade or Business (SSTB) _____

Part II: Determine Your Qualified Business Income Component

2. Qualified business income from the trade, business, or aggregation 2.
4. Allocable share of W-2 wages for this trade, business or aggregation 4.
7. Allocable share of the unadjusted basis immediately after acquisition 7.

Schedule D - Special Rules for Patrons of Agricultural or Horticultural Cooperatives (Coop)

2. Qualified business income allocable to qualified payments received from cooperative 2.
4. W-2 wages from trade or business allocable to the qualified payments 4.

Excess Business loss indicator

Statutory wage unit

SE health adjustment

SE retirement adjustment

SE tax adjustment

Form

Unit

Alternative Media Preference

OMB No. 1545-0074

u Go to www.irs.gov/Form9000 for the latest information.Attachment
Sequence No. **77**

Name of taxpayer electing to receive written communications in alternative media		Social security number
Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return ➔	Current address (number and street). If you have a P.O. box, see instructions.	
	City or town, state or province, country, and ZIP code. If a foreign address, also complete the spaces below.	
	Foreign country name	Foreign province/state/county

- 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.

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return ➔	Your signature	Date
--	----------------	------

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

Form **9000** (11-2021)

Name

Taxpayer Identification Number

**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/_____

Amended _____

Reason if filing late _____

Prior report BSA Identifier _____

Part I - Filer Information

2 Type of filer _____

3 U.S. Taxpayer Identification Number _____

3a TIN type _____

4 Foreign identification _____

4a Type _____

4b Number _____

4c Country of Issue _____

5 Individual's date of birth _____

6 Last name or organization name _____

7 First name _____

8 Middle initial _____

8a Suffix _____

9 Mailing address _____

10 City _____

11 State _____

12 Zip/postal code _____

13 Country _____

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

Yes If "Yes" enter total number of accounts _____

No

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

Yes If "Yes" enter total number of accounts _____

No

Name

Taxpayer Identification Number

**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

of _____

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

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

of _____

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

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

of _____

15 Maximum account value 15a Maximum account value unknown
16 Type of account
17 Name of financial institution in which account is held
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20 City 21 State
22 Foreign postal code 23 Country

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

of _____

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

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

of _____

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

Name

Taxpayer Identification Number

**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

____ of ____

Check if entity _____

15 Maximum account value **15a** Maximum account value unknown

16 Type of account
 17 Name of financial institution in which account is held
 18 Account number or other designation
 19 Mailing address
 20 City **21** State
 22 Foreign postal code **23** Country
 24 Number of joint owners
 25 Taxpayer Identification Number of principal joint owner
 25a TIN type
 26 Last name or organization name of principal joint owner
 27 First name of principal joint owner **28** Middle initial **28a** Suffix
 29 Address of principal joint owner
 30 City **31** State
 32 Zip/postal code **33** Country

Part III - Information on Financial Account(s) Owned Jointly

____ of ____

Check if entity _____

15 Maximum account value **15a** Maximum account value unknown
 16 Type of account
 17 Name of financial institution in which account is held
 18 Account number or other designation
 19 Mailing address
 20 City **21** State
 22 Foreign postal code **23** Country
 24 Number of joint owners
 25 Taxpayer Identification Number of principal joint owner
 25a TIN type
 26 Last name or organization name of principal joint owner
 27 First name of principal joint owner **28** Middle initial **28a** Suffix
 29 Address of principal joint owner
 30 City **31** State
 32 Zip/postal code **33** Country

Part III - Information on Financial Account(s) Owned Jointly

____ of ____

Check if entity _____

15 Maximum account value **15a** Maximum account value unknown

16 Type of account
 17 Name of financial institution in which account is held
 18 Account number or other designation
 19 Mailing address
 20 City **21** State
 22 Foreign postal code **23** Country
 24 Number of joint owners
 25 Taxpayer Identification Number of principal joint owner
 25a TIN type
 26 Last name or organization name of principal joint owner
 27 First name of principal joint owner **28** Middle initial **28a** Suffix
 29 Address of principal joint owner
 30 City **31** State
 32 Zip/postal code **33** Country

Name

Taxpayer Identification Number

**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 _____ of

15 Maximum account value _____ 15a Maximum account value unknown _____ of
 16 Type of account _____
 17 Name of financial institution in which account is held _____
 18 Account number or other designation _____
 19 Mailing address _____
 20 City _____ 21 State _____
 22 Foreign postal code _____ 23 Country _____
 34 Last name or organization name of account owner _____
 35 Taxpayer Identification Number of account owner _____
 35a TIN type _____
 36 First name _____ 37 Middle initial _____ 37a Suffix _____
 38 Mailing address _____
 39 City _____ 40 State _____
 41 Zip/postal code _____ 42 Country _____
 43 Filer's title with this owner _____

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 _____ of

15 Maximum account value _____ 15a Maximum account value unknown _____ of
 16 Type of account _____
 17 Name of financial institution in which account is held _____
 18 Account number or other designation _____
 19 Mailing address _____
 20 City _____ 21 State _____
 22 Foreign postal code _____ 23 Country _____
 34 Last name or organization name of account owner _____
 35 Taxpayer Identification Number of account owner _____
 35a TIN type _____
 36 First name _____ 37 Middle initial _____ 37a Suffix _____
 38 Mailing address _____
 39 City _____ 40 State _____
 41 Zip/postal code _____ 42 Country _____
 43 Filer's title with this owner _____

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 _____ of

15 Maximum account value _____ 15a Maximum account value unknown _____ of
 16 Type of account _____
 17 Name of financial institution in which account is held _____
 18 Account number or other designation _____
 19 Mailing address _____
 20 City _____ 21 State _____
 22 Foreign postal code _____ 23 Country _____
 34 Last name or organization name of account owner _____
 35 Taxpayer Identification Number of account owner _____
 35a TIN type _____
 36 First name _____ 37 Middle initial _____ 37a Suffix _____
 38 Mailing address _____
 39 City _____ 40 State _____
 41 Zip/postal code _____ 42 Country _____
 43 Filer's title with this owner _____

Name

Taxpayer Identification Number

**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)

45 Filer title

46 Date of signature

Third Party Preparer Use Only

47 Preparer's last name

48 First name

49 Middle name/initial

50 Check if self-employed

51 Preparer's TIN

51a TIN type

52 Contact phone number

52a Extension

53 Firm's name

54 Firm's TIN

54a TIN type

55 Mailing address

56 City

57 State

58 Zip/postal code

59 Country

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)

FINANCIAL CRIMES

ENFORCEMENT NETWORK

Do not send to FinCEN. Retain this form for your records.

The form 114a may be digitally signed

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	2. Owner first name	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

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

7. Owner signature (Authorized representative if entity)	8. Date MM DD YYYY	9. Owner or entity TIN	10. TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
11. Spouse signature	12. Date MM DD YYYY	13. Spouse TIN	14. TIN type a <input 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	16. Preparer first name	17. Preparer M.I.	18. Preparer PTIN
19. Address	20. City	21. State	22. ZIP/postal code
23. Country code	24. Preparer's (item 15) employer's (Entity) name	25. Employer EIN	26. Preparer's signature

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

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

Transmitter record "1A"	"1A"	Filer #	ef Transmitter name	TIN
Contact name				
Transmitter street			city	state zip
Country code				
# of Tp/Jt P2 accounts		# of Sp P2 accounts		# of Tp/Jt accounts (AccountCount)
# of Tp/Jt P3 accounts (JointlyOwnedOwnerCount)		# of Sp P3 accounts (JointlyOwnedOwnerCount)		# of Sp accounts (AccountCount)
# of Tp/Jt P4 accounts (NoFIOwnerCount)		# of Sp P4 accounts (NoFIOwnerCount)		# of Tp/Jt parties (PartyCount)
Reserved (no ConsolidatedOwnerCount in 1040)				# of Sp parties (PartyCount)

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

- Go to www.irs.gov/Form926 for instructions and the latest information.
- 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)

- 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

- 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

- 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

- 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)

5a Identifying number, if any

- 6 Address (including country)
Address (including country)

5b Reference ID number
(see instructions)

- 7 Country code of country of incorporation or organization (see instructions)

- 8 Foreign law characterization (see instructions)

- 9 Is the transferee foreign corporation a controlled foreign corporation? Yes 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					

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					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

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 \$ _____

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)						
Totals						

- 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 \$ _____

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)

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 _____ % (b) After _____ % | | | | |
| 17 | Type of nonrecognition transaction (see instructions) u _____ | | | | |
| 18 | Indicate whether any transfer reported in Part III is subject to any of the following. | | | | |
| a | Gain recognition under section 904(f)(3) | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| b | Gain recognition under section 904(f)(5)(F) | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| c | Recapture under section 1503(d) | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| d | Exchange gain under section 987 | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 19 | Did this transfer result from a change in entity classification? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 20a | Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| | 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 \$ _____ | | | | |
| 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)? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | 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 | <input type="checkbox"/> | Yes | <input type="checkbox"/> | 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.

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
---	--------------------	---------------------------

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					1
2	2018					2
3	2019					3
4	2020					4
5						5
6						6
7						7
8						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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								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						1
2	2018						2
3	2019						3
4	2020						4
5							5
6							6
7							7
8							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						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
Totals				u		

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							
Total								u
2	2018							
Total								u
3	2019							
Total								u
4	2020							
Total								u

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					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					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		()			1
2		()			2
3		()			3
4		()			4
5		()			5
6		()			6
7		()			7
8		()			8
9		()			9
10		()			10
Total				u	

If more lines are needed for any Part on this form, attach additional sheets.

Application To Use LIFO Inventory Method

OMB No. 1545-0042

u Attach to your tax return.**u Go to 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)

Filer's identification number (see instructions)

Name of applicant(s) (if different from filer) and identification number(s)

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) **u**
for the following goods (enter here):
See instructions and attach a statement if necessary.
- 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.
- 3a** Is the applicant already using the LIFO inventory method for any other goods?
b If "Yes" to line 3a, attach a statement identifying and describing the goods and the LIFO methods used.
- 4a** Has the applicant ever used the LIFO inventory method for the goods covered by this election?
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.
- 5** The applicant will not use the LIFO inventory method to account for the following goods (enter here): **u**
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?
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)?
If "No" to line 6b, attach an explanation.
- c** If "Yes" to line 6b, will the applicant account for the adjustment required by section 472(d) over a 3-year period?
If "No" to line 6c, attach an explanation.
- 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?
b If "No" to line 7a, attach an explanation.
- 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?
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.
- 9a** Will the applicant determine beginning and ending inventories at cost regardless of market value?
b If "No" to line 9a, attach an explanation.
- 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?
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.

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)

Part IV Dollar-Value Method

13 Attach a statement describing the applicant's method of defining "items."

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.

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.

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).

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.

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)

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.

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. See instructions and attach a statement if necessary.

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).

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)

Attach this form to your income tax return.
 Go to www.irs.gov/Form982 for instructions and the latest information.

Attachment
Sequence No. **94**

Name shown on return

Identifying number

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
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case)
- c Discharge of qualified farm indebtedness
- d Discharge of qualified real property business indebtedness
- e Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.)
- 2 Total amount of discharged indebtedness excluded from gross income
- 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? Yes 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
- 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property
- 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
- 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge
- 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge
- 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
- 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5.
DO NOT use in the case of discharge of qualified farm indebtedness
- b Applied to reduce the basis of your principal residence. *Enter amount here ONLY if line 1e is checked*
- 11 For a discharge of qualified farm indebtedness applied to reduce the basis of:
- 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
- b Land used or held for use in a trade or business of farming
- c Other property used or held for use in a trade or business or for the production of income
- 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge
- 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge

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 \$ from its gross income for the tax year beginning and ending

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

(State of incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

9465Form
(Rev. September 2020)
Department of the Treasury
Internal Revenue Service**Installment Agreement Request**

- u Go to www.irs.gov/Form9465 for instructions and the latest information.**
u If you are filing this form with your tax return, attach it to the front of the return.
u 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 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 RequestThis request is for Form(s) (for example, Form 1040 or Form 941) **u**Enter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019) **u**

1a Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

1b If this address is new since you filed your last tax return, check here **u**

2 Name of your business (must no longer be operating) _____ Employer identification number (EIN) _____

3	Your home phone number	Best time for us to call	4	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	
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	
7	Add lines 5 and 6 and enter the result					7	
8	Enter the amount of any payment you're making with this request. See instructions					8	
9	Amount owed. Subtract line 8 from line 7 and enter the result					9	
10	Divide the amount on line 9 by 72.0 and enter the result					10	
11a	Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, as these charges will continue to accrue until you pay in full . If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. 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					11a	\$
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	\$
<ul style="list-style-type: none"> • 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 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. Don't enter a date later than the 28th					12	
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.						
u a	Routing number		u b	Account number			
<p>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.</p>							
<p>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 type="checkbox"/></p>							
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, **both** 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? _____

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

18 How many people in your household are 65 or older? _____

18

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 \$

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 \$

23 How many vehicles do you own? _____

23

24 How many car payments do you have each month? _____

24

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 \$

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 \$

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 \$

9465Form
(Rev. September 2020)
Department of the Treasury
Internal Revenue Service**Installment Agreement Request**

- Go to 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 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 RequestThis request is for Form(s) (for example, Form 1040 or Form 941) Enter tax year(s) or period(s) involved (for example, 2018 and 2019, or January 1, 2019, to June 30, 2019)

1a Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions).		
Foreign country name	Foreign province/state/county	Foreign postal code

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) Employer identification number (EIN)

3 Your home phone number	Best time for us to call	4 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			
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			
7 Add lines 5 and 6 and enter the result	7			
8 Enter the amount of any payment you're making with this request. See instructions	8			
9 Amount owed. Subtract line 8 from line 7 and enter the result	9			
10 Divide the amount on line 9 by 72.0 and enter the result	10			
11a Enter the amount you can pay each month. Make your payment as large as possible to limit interest and penalty charges, as these charges will continue to accrue until you pay in full . If you have an existing installment agreement, this amount should represent your total proposed monthly payment amount for all your liabilities. 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	11a	\$		
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 revised monthly payment	11b	\$		

- 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

- 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. **Don't** enter a date later than the 28th

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.

a Routing number

b Account number

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, both must sign.	Date
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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? _____

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

18 How many people in your household are 65 or older? _____

18

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 \$

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 \$

23 How many vehicles do you own? _____

23

24 How many car payments do you have each month? _____

24

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 \$

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 \$

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 \$

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.

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. 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.

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 _____
 - 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 \(irs.gov\)](#)

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

Section C – Name and Contact Information of Identity Theft Victim (required)

Victim's last name	First name	Middle initial	Taxpayer Identification Number (provide 9-digit SSN or ITIN)
--------------------	------------	----------------	---

Current mailing address (apartment or suite number and street, or P.O. Box) If deceased, provide last known address	Current city	State	ZIP code
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Address used on last filed tax return (if different than 'Current')	City (on last tax return filed)	State	ZIP code
---	---------------------------------	-------	----------

Telephone number with area code. The IRS may call you regarding this affidavit Home phone number _____ Cell phone number _____	Best time(s) to call
---	----------------------

Language in which you would like to be contacted	<input type="checkbox"/> English	<input type="checkbox"/> Spanish	<input type="checkbox"/> Other
--	----------------------------------	----------------------------------	--------------------------------

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	The last tax return filed (year shown on the tax return)
--	--

Names used on last filed tax return	The last tax return filed (year shown on the tax return)
-------------------------------------	--

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))	
---	--

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 _____
- 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:

- 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 _____

Parent's/Representative's name

Last name

First name

Middle initial

Parent's/Representative's current mailing address (city, town or post office, state, and ZIP code)

Parent's/Representative's telephone number

Instructions for Submitting this FormSubmit 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.

Online (Preferred Method)	Submitting by Mail
<ul style="list-style-type: none"> • https://www.irs.gov/dmaf/form/f14039. <p style="text-align: center;">Submitting by FAX</p> <ul style="list-style-type: none"> • Always include a cover sheet marked "Confidential". • 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. • If no FAX number is shown on the notice or letter, follow the mailing instructions on the notice or letter. • For all others, FAX this form toll-free to: 855-807-5720 	<ul style="list-style-type: none"> • 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. • 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. • All others should mail this form to: Department of the Treasury Internal Revenue Service Fresno, CA 93888-0025

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

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input 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 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.

Step 2: Multiple Jobs or Spouse Works	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 only one of the following.		
	(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or		
	(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or		
(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 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.)

Step 3: Claim Dependent and Other Credits	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 \$ _____		
	Multiply the number of other dependents by \$500 \$ _____		
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 \$ _____			
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). 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) \$ _____		
	(b) Deductions. 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) \$ _____		
	(c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ _____		

Step 5: Sign Here	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
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

Name

Taxpayer Identification Number

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. _____
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. _____
 - 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. _____
 - 2c. Add the amounts from 2a and 2b and enter the result on line 2c. 2c. _____
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. _____
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. _____

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. _____
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. _____
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. _____
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. _____
5. Add lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4. 5. _____

Name _____

Taxpayer Identification Number _____

Calculation of Expected Withholding

Percentage Method Tables (IRS Pub 15-T)

Job #1 - Highest wage job

Step 1a	Total 2025 wages expected, plus other income		1a. _____
Step 1b	Deductions, plus 12,900 for MFJ or 8,600 for all others		1b. _____
Step 1c	Adjusted annual wages. Step 1a - Step 1b.		1c. _____
Step 2a	Based on Step 1c (% method table) Col A	Col C	Col D %
Step 2b	Subtract Step 2a, Col A from Step 1c		2b. _____
Step 2c	Multiply Percentage from Step 2a, Col D by Step 2b.		2c. _____
Step 2d	Add Amount from Step 2a, Col C and Step 2c		2d. _____
Step 2e	Divide Step 2d by number of pay periods per year		2e. _____
Step 3a	Expected 2025 credits		3a. _____
Step 3b	Divide Step 3a by the number of pay periods		3b. _____
Step 3c	Subtract Step 3b from Step 2e		3c. _____
Step 4a	Additional withholding amount		4a. _____
Step 4b	Amount per pay period. Add Step 3c and Step 4a.		4b. _____
Step 5	Withholding to date		Number of pay periods remaining in 2025
Step 6	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date)		6. _____

Job #2

Step 1a	Total 2025 wages expected, plus other income		1a. _____
Step 1b	Deductions, plus 12,900 for MFJ or 8,600 for all others		1b. _____
Step 1c	Adjusted annual wages. Step 1a - Step 1b.		1c. _____
Step 2a	Based on Step 1c (% method table) Col A	Col C	Col D %
Step 2b	Subtract Step 2a, Col A from Step 1c		2b. _____
Step 2c	Multiply Percentage from Step 2a, Col D by Step 2b.		2c. _____
Step 2d	Add Amount from Step 2a, Col C and Step 2c		2d. _____
Step 2e	Divide Step 2d by number of pay periods per year		2e. _____
Step 3a	Expected 2025 credits		3a. _____
Step 3b	Divide Step 3a by the number of pay periods		3b. _____
Step 3c	Subtract Step 3b from Step 2e		3c. _____
Step 4a	Additional withholding amount		4a. _____
Step 4b	Amount per pay period. Add Step 3c and Step 4a.		4b. _____
Step 5	Withholding to date		Number of pay periods remaining in 2025
Step 6	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date)		6. _____

Job #3

Step 1a	Total 2025 wages expected, plus other income		1a. _____
Step 1b	Deductions, plus 12,900 for MFJ or 8,600 for all others		1b. _____
Step 1c	Adjusted annual wages. Step 1a - Step 1b.		1c. _____
Step 2a	Based on Step 1c (% method table) Col A	Col C	Col D %
Step 2b	Subtract Step 2a, Col A from Step 1c		2b. _____
Step 2c	Multiply Percentage from Step 2a, Col D by Step 2b.		2c. _____
Step 2d	Add Amount from Step 2a, Col C and Step 2c		2d. _____
Step 2e	Divide Step 2d by number of pay periods per year		2e. _____
Step 3a	Expected 2025 credits		3a. _____
Step 3b	Divide Step 3a by the number of pay periods		3b. _____
Step 3c	Subtract Step 3b from Step 2e		3c. _____
Step 4a	Additional withholding amount		4a. _____
Step 4b	Amount per pay period. Add Step 3c and Step 4a.		4b. _____
Step 5	Withholding to date		Number of pay periods remaining in 2025
Step 6	Total expected withholding for 2025 ((Step 4b * # of pay periods per year or # of pay periods remaining 2025) + Withholding to date)		6. _____

Total withholding for all jobs _____**Withholding from other sources** _____**Total withholding** _____

Application for IRS Individual Taxpayer Identification NumberFor use by individuals who are not U.S. citizens or permanent residents.
Go to 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):	
<input type="checkbox"/>	Apply for a new ITIN
<input type="checkbox"/>	Renew an existing ITIN

Reason 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)
- 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)
- 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)

Additional information for a and f: Enter treaty country and treaty article number

Name (see instructions)	1a First name	Middle name	Last name			
	1b First name	Middle name	Last name			
Applicant's Mailing Address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.					
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.					
Foreign (non-U.S.) Address (see instructions)	3 Street address, apartment number, or rural route number. Don't use a P.O. box number.					
	City or town, state or province, and country. Include postal code where appropriate.					
Birth Information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)		<input type="checkbox"/> Male <input checked="" type="checkbox"/> Female	
Other Information	6a Country(ies) of citizenship			6b Foreign tax I.D. number (if any)		
	6c Type of U.S. visa (if any), number, and expiration date					
	6d Identification document(s) submitted (see instructions)			<input type="checkbox"/> Passport	<input type="checkbox"/> Driver's license/State I.D.	Date of entry into the United States (MM/DD/YYYY):
	<input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other			Issued by:	No.:	Exp. date:
	6e Have you previously received an ITIN or an Internal Revenue Service Number (IRSN)?					
	<input type="checkbox"/> No/Don't know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).					
Sign Here	6f Enter ITIN and/or IRSN ITIN _____ and name under which it was issued _____					First name _____ Middle name _____ Last name _____
	6g Name of college/university or company (see instructions) City and state _____					Length of stay _____
	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)		Date (month / day / year)	Phone number		
	Name of delegate, if applicable (type or print)		Delegate's relationship to applicant	<input type="checkbox"/> Parent	<input type="checkbox"/> Court-appointed guardian Power of attorney	
Acceptance Agent's Use ONLY	Signature		Date (month / day / year)	Phone		
	Name and title (type or print)		Name of company	EIN	PTIN	
Office code _____						

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 _____ is a responsible party of

, a Certifying Acceptance Agent under an agreement entered into with

(CAA business name)

the Internal Revenue Service dated _____. The undersigned certifies with regard to Form W-7 submitted for

, 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 type="checkbox"/>	<input type="checkbox"/>
National Identification Card (must be current and contain name, photograph, address, date of birth and expiration date)	<input type="checkbox"/>	<input type="checkbox"/>
United States Drivers License	<input type="checkbox"/>	
Civil Birth Certificate (Required for applicants under 18 if passport is not provided)	<input type="checkbox"/>	<input type="checkbox"/> **
Medical Records (valid only for dependents under age 6)	<input type="checkbox"/>	<input type="checkbox"/> **
Foreign Drivers License	<input type="checkbox"/>	
United States State Identification Card	<input type="checkbox"/>	
Foreign Voters Registration Card	<input type="checkbox"/>	<input type="checkbox"/>
United States Military Identification Card	<input type="checkbox"/>	
Foreign Military Identification Card	<input type="checkbox"/>	<input type="checkbox"/>
School Records (valid only for dependents under age 14 (under age 18 if a student))	<input type="checkbox"/>	<input type="checkbox"/> **
Visa issued by United States Department of State	<input type="checkbox"/>	<input type="checkbox"/>
United States Citizenship and Immigration Services (USCIS) Photo Identification	<input type="checkbox"/>	<input 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 _____ and
 (Name of Partnership)
 EIN _____ 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)

Name _____

Taxpayer Identification Number _____

	2023	2022	2021
1. State and local tax refunds	1. _____	_____	_____
2a. State and local tax refunds with no tax benefit derived	2a. _____	_____	_____
2b. Sales tax benefit reduction	2b. _____	_____	_____
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1	3. _____	_____	_____
4. Total itemized deductions from Schedule A	4. _____	_____	_____
5. Standard deduction	5. _____	_____	_____
6. Subtract line 5 from line 4. If result is zero or less, STOP here The amount on line 3 is not taxable	6. _____	_____	_____
7. Enter the smaller of line 3 or line 6	7. _____	_____	_____
8. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	8. _____	_____	_____
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. _____	_____	_____

Tax Refund Worksheet for Itemized Deduction Limitation

	2023*	2022*	2021*
1. State and local tax refunds subject to phase-out	1. _____	_____	_____
2a. State and local tax refunds with no tax benefit derived	2a. _____	_____	_____
2b. Sales tax benefit reduction	2b. _____	_____	_____
3. Net state and local tax refunds. Subtract lines 2a and 2b from line 1 Itemized deductions before state and local tax refunds:	3. _____	_____	_____
4. Adjusted gross income	4. _____	_____	_____
5. AGI threshold	5. _____	_____	_____
6. Line 4 minus line 5	6. _____	_____	_____
7. Itemized deductions before phase-out	7. _____	_____	_____
8. Itemized deductions subject to phase-out	8. _____	_____	_____
9. Multiply line 6 by 3% (.03)	9. _____	_____	_____
10. Multiply line 8 by 80% (.80)	10. _____	_____	_____
11. Phase-out (smaller of line 9 or line 10)	11. _____	_____	_____
12. Allowable itemized deductions (line 7 minus line 11)	12. _____	_____	_____
 Itemized deductions adjusted for state and local tax refund:			
13. Adjusted itemized deductions before phase-out (line 7 minus line 3)	13. _____	_____	_____
14. Adjusted itemized deductions subject to phase-out (line 8 minus line 3)	14. _____	_____	_____
15. Multiply line 14 by 80% (.80)	15. _____	_____	_____
16. Adjusted phase-out (smaller of line 9 or 15)	16. _____	_____	_____
17. Adjusted itemized deductions allowed (line 13 minus line 16)	17. _____	_____	_____
18. Standard deduction	18. _____	_____	_____
19. Enter the larger of line 17 or line 18	19. _____	_____	_____
20. Line 12 minus line 19	20. _____	_____	_____
21. Taxable income (If taxable income is a negative amount, enter that amount as a negative. Adjust taxable income for any NOL carryover.)	21. _____	_____	_____
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. _____	_____	_____

Name as shown on return

Taxpayer Identification Number

Name of payer

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. _____
2. Enter cost in the plan (contract) at annuity starting date plus any death benefit exclusion* 2. _____
- 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. _____
4. Divide line 2 by line 3 4. _____
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. _____
6. Enter any amounts previously recovered tax free in years after 1986 6. _____
7. Subtract line 6 from line 2 7. _____
8. Enter the **lesser** of line 5 or line 7 8. _____
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. _____
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. _____
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. _____

Table 1 for Line 3 Above**AND the annuity starting date was-**

IF the age at annuity starting date was...	before November 19, 1996, enter on line 3...	after November 18, 1996, enter on line 3...
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

IF the combined ages at annuity starting date were...	THEN enter on line 3...
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. _____
2. The expected return as calculated following I.R.S. Publication 939 2. _____
3. Line 1 divided by line 2 (the exclusion percentage) 3. _____
4. The first regular periodic payment received 4. _____
5. Multiply line 3 by line 4 to calculate the tax free portion of each subsequent payment 5. _____
6. Number of payments received this year 6. _____
7. Multiply line 6 by exclusion percentage calculated on line 3 by first periodic payment received on line 4 7. _____
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. _____
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. _____

Name as shown on return

Taxpayer Identification Number

State of

Locality of

General Sales Tax from IRS Tables

1. Enter the amount of adjusted gross income (AGI) from Form 1040 or 1040-SR, Line 11 1. _____
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. _____
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. _____
4. Add lines 1 through 3, this is income for general sales tax table purposes 4. _____
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. _____
6. Enter the number of days of residence in state 6. _____
7. Total days in year 7. _____ 366
8. Divide line 6 by line 7 (rounded to at least 3 decimal places) 8. _____
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table. 9. _____

Local Sales Tax Using IRS Tables

10. Enter the amount from the sales tax table in the Schedule A instructions. 10. _____
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. _____
12. Enter the local general sales tax rate (exclude statewide local sales tax rate) 12. _____
13. Enter the state general sales tax rate (include statewide local sales tax rate) 13. _____
14. Divide line 12 by line 13 (rounded to at least 3 decimal places) 14. _____
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. _____
16. Enter the number of days of residence in locality 16. _____
17. Total days in year 17. _____ 366
18. Divide line 16 by line 17 (rounded to at least 3 decimal places) 18. _____
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables. 19. _____

General Sales Tax Summary

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets 20. _____
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets 21. _____
22. Add lines 20 and 21, this is the total General Sales taxes using the tables 22. _____
23. Enter the actual state and local general sales taxes paid 23. _____
24. Enter the greater of line 22 or line 23 24. _____
25. Enter the state and local taxes paid on specified items (major purchases) 25. _____
26. Add lines 24 and 25, this is the deductible General Sales tax 26. _____
27. Enter total state and local income taxes paid 27. _____

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)

Taxpayer Identification Number

Description _____ Form/Schedule _____ Unit number _____

Plan Type _____

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)
2. Rate in line 1 plus 1 (for example, 0.15 plus 1 would be 1.15)
3. Self-employed rate as a decimal (divide line 1 by line 2)

Self-Employed Person's Deduction Worksheet

- Step 1** Enter your net profit from Sch C, line 31; Sch F, line 34; or Sch K-1, box 14, Code A*
 * Less amount of expenses subtracted from box 14, Code A to determine the amount on line 1 or line 2 of Schedule SE 1. _____
- Step 2** Enter your deduction for self-employment tax from Schedule 1, line 15 2. _____
- Step 3** Net earnings from self-employment. Subtract step 2 from step 1 3. _____
- Step 4** Enter the self-employed rate shown on line 3 above 4. _____
- Step 5** Multiply Step 3 by Step 4 5. _____
- Step 6** Multiply \$345,000 by your plan contribution rate from line 1 above 6. _____
- Step 7** Enter the amount contributed to the retirement plan 7. _____
- Step 8** Enter the **smaller** of step 5, step 6, or step 7 8. _____
- Step 9** Contribution dollar limit
 - 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
- Step 10** Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2024. Don't enter more than \$23,000 10. _____
- Step 11** Subtract step 10 from step 9 11. _____
- Step 12** Subtract step 10 from step 3 12. _____
- Step 13** Enter one-half of step 12 13. _____
- Step 14** Enter the **smallest** of steps 8, 11, or 13 14. _____
- Step 15** Subtract step 14 from step 3 15. _____
- Step 16** Enter the **smaller** of step 10 or step 15
 - If you made catch-up contributions, go to step 17.
 - Otherwise, skip steps 17 through 19 and go to step 20.
- Step 17** Subtract step 16 from step 15 17. _____
- Step 18** Enter your catch-up contributions (including designated Roth contributions), if any. Don't enter more than \$7,500 18. _____
- Step 19** Enter the **smaller** of step 17 or step 18 19. _____
- Step 20** Add steps 14, 16, and 19. 20. _____
- Step 21** Enter the amount of designated Roth contributions included on lines 10 and 18 21. _____
- Step 22** Subtract step 21 from step 20. This is your **maximum deductible contribution**
 Enter this amount on Schedule 1, line 16 22. _____

SIMPLE Plan Contribution Worksheet

1. Enter your net earnings from self-employment 1. _____
2. Enter the SIMPLE plan contribution amount. Do not enter more than \$16,000 (\$17,600 for increased deferral limit) 2. _____
3. Enter the **smaller** of line 1 or line 2 3. _____
4. Enter the SIMPLE employer matching contributions 4. _____
5. Enter the **smaller** of line 3 or line 4 5. _____
6. Enter your catch-up contributions (if any). Do not enter more than \$3,500 (\$3,850 for increased deferral limit) 6. _____
7. Enter your employer matching catch-up contributions 7. _____
8. Add lines 3, 5, 6 and 7. 8. _____
9. Enter the amount of designated Roth contributions 9. _____
10. Subtract line 9 from line 8. This is your **SIMPLE plan maximum deductible contribution**
 Enter this amount on Schedule 1, line 16 10. _____

Name of person with **self-employment** income (as shown on Form 1040)

Taxpayer Identification Number

Description _____ Form/Schedule _____ Unit number _____

Plan Type _____

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. _____
2. Enter the amount of contributions already made to the plan 2. _____
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. _____
 - 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. _____
2. Enter the amount of contributions already made to the plan 2. _____
3. **Remaining balance of contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. _____
 - 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. _____
2. Enter the amount of salary reduction contributions already made to the plan 2. _____
3. **Remaining balance of salary reduction contributions to be made or (excess contributions).** Subtract line 2 from line 1 3. _____
 - 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. _____
5. Enter the amount of matching contributions already made to the plan 5. _____
6. **Remaining balance of matching contributions to be made or (excess contributions).** Subtract line 5 from line 4 6. _____
 - 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 _____

Taxpayer Identification Number _____

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. _____

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

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. 4. _____

5. Check if: **You** were 65 or older, Blind; **Spouse** was 65 or older, Blind. **Total boxes checked**

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 6. _____

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. _____

3. Enter tax-exempt interest from Form 1040, line 2a 3. _____

4. Enter any amounts from your Form 2555, lines 45 and 50 4. _____

5. **Subtotal.** Combine lines 2 through 4 5. _____

6. Enter the total Social Security benefits from Form 1040, line 6a 6. _____

7. Enter the taxable Social Security benefits from Form 1040, line 6b 7. _____

8. Nontaxable Social Security benefits. Subtract line 7 from line 6 8. _____

9. **Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**

Add lines 5 and 8 9. _____

Name _____

Taxpayer Identification Number _____

Exemptions Worksheet

1. Multiply \$0 by the total number of exemptions claimed on Form 1040, line 6d 1. _____
2. Enter the amount from Form 1040, line 38 2. _____
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. _____
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. _____
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. _____
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount 6. _____
7. Multiply line 1 by line 6 7. _____
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42 8. _____

Name

Taxpayer Identification Number

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. _____
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. _____
3. Add lines 1 and 2. If \$10453.20 or less, stop here. You cannot claim the credit 3. _____
4. Social security tax limit 4. _____
5. Credit. Subtract line 4 from line 3. Enter the credit on Form 1040, Schedule 3, line 11 5. _____

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. _____
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. _____
3. Add lines 1 and 2. If \$10453.20 or less, stop here. You cannot claim the credit 3. _____
4. Social security and tier 1 RRTA tax limit 4. _____
5. Credit. Subtract line 4 from line 3. Enter the credit on Form 1040, Schedule 3, line 11 5. _____

Name _____

Taxpayer Identification Number _____

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-. }
 Yes. Enter the amount from the Credit Limit Worksheet B. }
5. Subtract line 4 from line 3. Enter the result here and on Schedule 8812, line 13

Credit Limit Worksheet BUse 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: ____ 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. }
 Yes. Subtract \$2,500 from the amount on line 3. Enter the result. }
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. }
 Yes. Enter -0-.
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 _____

Taxpayer Identification Number _____

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. _____
- 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. _____
- 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. _____
- 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. **Do not** include any statutory employee income or any other amounts exempt from self-employment tax 2b. _____
- 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. **Do not** include any
amounts exempt from self-employment tax 2c. _____
- 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. _____
- e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c 2e. _____
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. 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. _____
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. _____
5. Enter the amount from Schedule 1 (Form 1040, 1040-SR, or 1040-NR), line 15 5. _____
6. Add lines 4 and 5 6. _____
7. Subtract line 6 from line 3 7. _____

- 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

Taxpayer Identification Number

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. _____
2. Enter the Medicare tax withheld (Forms(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld 2. _____
3. Enter any amount from Form 8959, line 7 3. _____
4. Add lines 1, 2, and 3 4. _____
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) 5. _____
6. Subtract line 5 from line 4 6. _____

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. _____

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. _____
9. Enter the Medicare Tax (Form(s) W-2, box 14) 9. _____
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17) 10. _____
11. Add lines 8, 9 and 10 11. _____

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. _____

Name as shown on return

Taxpayer Identification Number

Current Year Contributions

AGI	*Adjusted for Pre-TCJA NOL	*Adjusted for Post-TCJA NOL
Contribution	AGI Limitation	CY Amount Utilized
60% Cash		
50% NonCash		
30% Cash		
30% NonCash		
50% Cap Gain (30%)		
20% NonCash		
Qual Conservation		
Totals		

60% Limitation Carryover Items	60% AGI Limitation	Remaining Overall AGI Limitation
Fifth - 2019		
Fourth - 2020		
Third - 2021		
Second - 2022		
First - 2023		
Totals		
50% Limitation Carryover Items	50% AGI Limitation	Remaining Overall AGI Limitation
Fifth - 2019		
Fourth - 2020		
Third - 2021		
Second - 2022		
First - 2023		
Totals		
30% Limitation Carryover Items	30% AGI Limitation	Remaining Overall AGI Limitation
Fifth - 2019		
Fourth - 2020		
Third - 2021		
Second - 2022		
First - 2023		
Totals		
Capital gain 50%(30%) Carryover Items	50/30% AGI Limitation	Remaining Overall AGI Limitation
Fifth - 2019		
Fourth - 2020		
Third - 2021		
Second - 2022		
First - 2023		
Totals		
20% Limitation Carryover Items	20% AGI Limitation	Remaining Overall AGI Limitation
Fifth - 2019		
Fourth - 2020		
Third - 2021		
Second - 2022		
First - 2023		
Totals		
Cash contributions to Schedule A, Line 11		Carryover from prior years to Schedule A, Line 13
Non-cash contributions to Schedule A, Line 12		Contributions utilized by NOL Carryover Worksheets

Form 1040

Qualified Conservation Contribution Carryover Worksheet**2024**

Name as shown on return

Taxpayer Identification Number

AGI _____ *Adjusted for Pre-TCJA NOL _____ *Adjusted for Post TCJA NOL _____

50% Limitation Qualified Conservation Carryover Items

50% AGI Limitation _____ Remaining Overall AGI Limitation _____

	Contribution	AGI Limitation	CY Amount Utilized	Utilized by NOL	Carryover to Next Year
Fifteenth - 2009					
Fourteenth - 2010					
Thirteenth - 2011					
Twelfth - 2012					
Eleventh - 2013					
Tenth - 2014					
Ninth - 2015					
Eighth - 2016					
Seventh - 2017					
Sixth - 2018					
Fifth - 2019					
Fourth - 2020					
Third - 2021					
Second - 2022					
First - 2023					
Totals					

100% Limitation Qualified Conservation Carryover Items

100% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifteenth - 2009					
Fourteenth - 2010					
Thirteenth - 2011					
Twelfth - 2012					
Eleventh - 2013					
Tenth - 2014					
Ninth - 2015					
Eighth - 2016					
Seventh - 2017					
Sixth - 2018					
Fifth - 2019					
Fourth - 2020					
Third - 2021					
Second - 2022					
First - 2023					
Totals					

Carryover from prior years to Schedule A, Line 13

Contributions utilized by NOL, Wrk 2, Line 24

Name as shown on return

Taxpayer Identification Number

Current Year Contributions

AGI _____ *Adjusted for Pre-TCJA AMT NOL _____ *Adjusted for Post-TCJA AMT NOL _____

	Contribution	AGI Limitation	CY Amount Utilized	Utilized by AMT NOL	Carryover to Next Year
60% Cash	_____	_____	_____	_____	_____
50% NonCash	_____	_____	_____	_____	_____
30% Cash	_____	_____	_____	_____	_____
30% NonCash	_____	_____	_____	_____	_____
50% Cap Gain (30%)	_____	_____	_____	_____	_____
20% NonCash	_____	_____	_____	_____	_____
Qual Conservation	_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____	_____

60% Limitation Carryover Items 60% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifth - 2019	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____
Totals	_____	_____	_____	_____

50% Limitation Carryover Items 50% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifth - 2019	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____
Totals	_____	_____	_____	_____

30% Limitation Carryover Items 30% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifth - 2019	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____
Totals	_____	_____	_____	_____

Capital gain 50%(30%) Carryover Items 50/30% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifth - 2019	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____
Totals	_____	_____	_____	_____

20% Limitation Carryover Items 20% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifth - 2019	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____
Totals	_____	_____	_____	_____

Total AMT charitable contributions allowed _____ Contributions utilized by NOL Carryover Worksheets _____

Less: charitable contributions allowed for reg tax _____ Charitable contribution adj to Form 6251, line 3 _____

Form 1040

Qualified Conservation Contribution Carryover Worksheet AMT**2024**

Name as shown on return _____

Taxpayer Identification Number _____

AGI _____ *Adjusted for Pre-TCJA AMT NOL _____ *Adjusted for Post-TCJA AMT NOL _____

50% Limitation Qualified Conservation Carryover Items

50% AGI Limitation _____ Remaining Overall AGI Limitation _____

	Contribution	AGI Limitation	CY Amount Utilized	Utilized by AMT NOL	Carryover to Next Year
Fifteenth - 2009	_____	_____	_____	_____	_____
Fourteenth - 2010	_____	_____	_____	_____	_____
Thirteenth - 2011	_____	_____	_____	_____	_____
Twelfth - 2012	_____	_____	_____	_____	_____
Eleventh - 2013	_____	_____	_____	_____	_____
Tenth - 2014	_____	_____	_____	_____	_____
Ninth - 2015	_____	_____	_____	_____	_____
Eighth - 2016	_____	_____	_____	_____	_____
Seventh - 2017	_____	_____	_____	_____	_____
Sixth - 2018	_____	_____	_____	_____	_____
Fifth - 2019	_____	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____	_____

100% Limitation Qualified Conservation Carryover Items

100% AGI Limitation _____ Remaining Overall AGI Limitation _____

Fifteenth - 2009	_____	_____	_____	_____	_____
Fourteenth - 2010	_____	_____	_____	_____	_____
Thirteenth - 2011	_____	_____	_____	_____	_____
Twelfth - 2012	_____	_____	_____	_____	_____
Eleventh - 2013	_____	_____	_____	_____	_____
Tenth - 2014	_____	_____	_____	_____	_____
Ninth - 2015	_____	_____	_____	_____	_____
Eighth - 2016	_____	_____	_____	_____	_____
Seventh - 2017	_____	_____	_____	_____	_____
Sixth - 2018	_____	_____	_____	_____	_____
Fifth - 2019	_____	_____	_____	_____	_____
Fourth - 2020	_____	_____	_____	_____	_____
Third - 2021	_____	_____	_____	_____	_____
Second - 2022	_____	_____	_____	_____	_____
First - 2023	_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____	_____

Total prior year AMT charitable contributions allowed _____

Less: prior year AMT contributions allowed for regular tax _____

Charitable contribution adjustment to Form 6251, line 3 _____

Contributions utilized by NOL, Wrk 6, Line 19 _____

Name _____

Taxpayer Identification Number _____

1. 2024 payments paid in 2025 1. _____
 2. 2024 extension paid in 2025 2. _____
 3. 2024 additional payment paid in 2025 3. _____
 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) 4. _____
 5. Total payments on the 2024 return 5. _____
 6. Total 2024 overpayment/refund 6. _____
 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) 7. _____
 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) 8. _____

1. 2024 payments paid in 2025 1. _____
 2. 2024 extension paid in 2025 2. _____
 3. 2024 additional payment paid in 2025 3. _____
 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) 4. _____
 5. Total payments on the 2024 return 5. _____
 6. Total 2024 overpayment/refund 6. _____
 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) 7. _____
 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) 8. _____

1. 2024 payments paid in 2025 1. _____
 2. 2024 extension paid in 2025 2. _____
 3. 2024 additional payment paid in 2025 3. _____
 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) 4. _____
 5. Total payments on the 2024 return 5. _____
 6. Total 2024 overpayment/refund 6. _____
 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) 7. _____
 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) 8. _____

1. 2024 payments paid in 2025 1. _____
 2. 2024 extension paid in 2025 2. _____
 3. 2024 additional payment paid in 2025 3. _____
 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) 4. _____
 5. Total payments on the 2024 return 5. _____
 6. Total 2024 overpayment/refund 6. _____
 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) 7. _____
 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) 8. _____

1. 2024 payments paid in 2025 1. _____
 2. 2024 extension paid in 2025 2. _____
 3. 2024 additional payment paid in 2025 3. _____
 4. Total 2024 payments paid in 2025 (sum of lines 1 through 3) 4. _____
 5. Total payments on the 2024 return 5. _____
 6. Total 2024 overpayment/refund 6. _____
 7. 2024 refund attributable to tax paid in 2025 (line 4 divided by line 5 multiplied by line 6) 7. _____
 8. 2024 state/local tax refund attributable to tax paid in 2024 (line 6 minus line 7) 8. _____

Total of ALL 2024 state/local tax refunds attributable to tax paid in 2025 (sum of lines 7)
 Total of ALL 2024 state/local tax refunds attributable to tax paid in 2024 (sum of lines 8; for 2025 Tax Refund Wrk)

Name

Taxpayer Identification Number

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. _____
 2. 2024 regular tax 2. _____
 3. 2024 AMT 3. _____
 4. 2024 Total Tax (line 2 + line 3) 4. _____
 5. 2024 Federal Marginal Tax Rate 5. _____
 6. Tentative no benefit (line 3 divided by line 5) 6. _____
 7. Adjustment (smaller of line 1 or line 6) 7. _____
 8. Recalculated 2024 Itemized Deductions 8. _____
 9. Recalculated 2024 Taxable Income 9. _____
 10. Recalculated 2024 Tax 10. _____
- Recalculated 2024 Tax using Sch D Tax Wrk or QDCGTW _____
- Recalculated 2024 Form 8615 _____
- Recalculated 2024 Schedule J _____
11. Recalculated 2024 AMT 11. _____
 12. New 2024 Total Tax (line 10 + line 11) 12. _____
 - 13. 2024 state and local refunds not taxable in 2025 due to AMT** (equals line 7, if line 12 < or = line 4) 13. _____

The amount from Line 13 will carry to the 2025 Tax Refund Worksheet

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. _____
2. 2024 regular tax after credits 2. _____
3. Recalculated 2024 tax after credits 3. _____
4. Difference, if any (line 2 - line 3) 4. _____
- 5. 2024 state and local refunds not taxable in 2025 due to zero tax** (equals line 1, if line 4 = zero) 5. _____

The amount from Line 5 will carry to the 2025 Tax Refund Worksheet

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. _____
2. Total refund attributable to 2024 (from total on Wrk 10, Tax Refund Wrk - 2024 State and Local Refunds) 2. _____
3. Difference, if any (line 1 - line 2) 3. _____
4. 2024 Schedule A line 5e - limited state and local taxes 4. _____
5. Difference, if any (line 3 - line 4) (If line 5 >= zero, refund not taxable, skip to line 7) 5. _____
6. No Taxable Benefit Amount (Combine Line 2 + Line 5) 6. _____
- 7. 2024 state/local refunds not taxable in 2025 due to Sch A tax limitation** (equals (line 2, if line 5 >= zero) or (line 6, if line 6 is > zero)) 7. _____

The amount from Line 7 will carry to the 2025 Tax Refund Worksheet

Form 1040**Nonrefundable Personal Credit Limitation Worksheet****2024**

Name _____

Taxpayer Identification Number _____

Amounts from tax return

- | | | | | | |
|--|----|--|----|-----------------------------|----|
| a. Regular tax (Form 1040, line 16) | a. | h. Child tax cr, Wrk 8, line 14 | h. | n. Form 8859, line 3 | n. |
| b. AMT (Form 1040, Schedule 2, line 2) | b. | i. Child tax cr (Form 1040, line 19) | i. | o. Form 8936, line 13 | o. |
| c. Exc adv PTC (Form 1040, Sch 2, ln 1a) | c. | j. Form 5695, line 32 | j. | p. Form 8936, line 18 | p. |
| d. Foreign tax cr (Form 1040, Sch 3, ln 1) | d. | k. Form 5695, line 15 | k. | q. Form 8834, line 7 | q. |
| e. Child care cr (Form 1040, Sch 3, ln 2) | e. | l. Form 8396, line 9 | l. | r. Form 3800, line 38 | r. |
| f. Education cr (Form 1040, Sch 3, ln 3) | f. | m. Elderly cr (Sch R, line 22) | m. | s. Form 8839, line 16 | s. |
| g. Retirement cr (Form 1040, Sch 3, ln 4) | g. | | | t. Form 8978, line 14 | t. |

- | | Form 2441 | Schedule R | Form 8880 | Form 5695, Part II | Form 5695, Part I |
|---|------------------|-------------------|------------------|---------------------------|--------------------------|
| 1. Total tax available | 1. | | | | |
| 2. Other nonrefundable personal credits allowed | 2. | | | | |
| 3. Limitation based on tax liability, line 1 minus line 2 | 3. | | | | |
| 4. Amount from line 3 reported on | 4. | | | | |
| 5. Code(s) for tax amount(s) from above | 5. | | | | |
| 6. Code(s) for credit amount(s) from above | 6. | | | | |

- | | Form 8936, Part III | Form 8936, Part IV | Form 8911, Part II | Form 8396 | Form 8839 |
|---|----------------------------|---------------------------|---------------------------|------------------|------------------|
| 1. Total tax available | 1. | | | | |
| 2. Other nonrefundable personal credits allowed | 2. | | | | |
| 3. Limitation based on tax liability, line 1 minus line 2 | 3. | | | | |
| 4. Amount from line 3 reported on | 4. | | | | |
| 5. Code(s) for tax amount(s) from above | 5. | | | | |
| 6. Code(s) for credit amount(s) from above | 6. | | | | |

- | | Form 8859 | Form 8801 |
|---|------------------|------------------|
| 1. Total tax available | 1. | |
| 2. Other nonrefundable personal credits allowed | 2. | |
| 3. Limitation based on tax liability, line 1 minus line 2 | 3. | |
| 4. Amount from line 3 reported on | 4. | |
| 5. Code(s) for tax amount(s) from above | 5. | |
| 6. Code(s) for credit amount(s) from above | 6. | |

Form 8863, Line 19

- | | | | |
|---|--|---|--|
| 1. Enter the amount from Form 8863, line 18 | | 5. Enter the total of code(s) d, e, m and t from above | |
| 2. Enter the amount from Form 8863, line 9 | | 6. Subtract line 5 from line 4 | |
| 3. Add lines 1 and 2 | | 7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 | |
| 4. Enter the amount from Form 1040, line 18 | | | |

Name _____

Taxpayer Identification Number _____

Recipient Taxpayer ID Number _____

1. Contributions to ABLE account in 2024. 1. _____
2. Qualified tuition program (QTP/529 Plan) rollover. 2. _____
3. Add lines 1 and 2. Total 2024 contributions. 3. _____
4. Contribution limit 4. _____
5. Additional contribution limit (see Pub 907 for more information). 5. _____
6. Add lines 4 and 5. Total contribution limit. 6. _____
7. Subtract line 6 from line 3 (if zero or less, enter zero). Excess contributions. 7. _____
8. Total distributions from ABLE account, not rolled over. 8. _____
9. Qualified disability expenses. 9. _____
10. Subtract line 9 from line 8 (if zero or less, enter zero). Excess distribution over qualified disability expenses. 10. _____
11. Earnings portion of distribution, not rolled over. 11. _____
12. Divide line 9 by line 8 (not greater than 1.00). Percent of distribution used towards qualified expenses. 12. _____
13. Line 12 multiplied by line 11. Nontaxable earnings. 13. _____
14. Subtract line 13 from line 11. Taxable distribution of earnings from ABLE account. 14. _____

Name _____

Taxpayer Identification Number _____

Description Form/Schedule Unit number

Asset Listing Number	Date	Description
Vehicle 1
Vehicle 2
Vehicle 3
Vehicle 4

General Information

1. Total mileage	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
2. Business miles before 7/1 (67 cents per mile)
3. Commuting mileage
4. Other mileage
5. Business use percentage % % % %

Actual Expenses

6. Parking fees and tolls
7 a. Gasoline
b. Oil
c. Repairs
d. Maintenance
e. Tires
f. Car washes
g. Insurance
h. Interest
i. Registration
j. Licenses
k. Property taxes
l. Other vehicle expenses
m. Vehicle rentals (net of inclusion amount)
8. Total expenses. Add lines 7a - 7m
9. Business use percentage from line 5 % % % %
10. Business use portion of actual expenses
11. Depreciation
12. Total actual expense allowable. Add lines 6, 10 and 11

Standard Mileage Rate Method

13. Business mileage (line 2) multiplied by applicable rate
14. Parking fees and tolls from line 6
15. Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)
16. Standard mileage rate

Allowable Deduction	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction
.....

Name _____

Taxpayer Identification Number _____

Name of Entity**EIN****Passive Activity Type****K1 Unit****Part 1 - Partners Basis**

1. Adjusted basis at the beginning of tax year, 1. _____

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. _____

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11. Basis after distributions (subtract lines 10 and 7) 11. _____

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. _____

13a.Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b.Other decreases 13b. _____

13c.Total decreases other than distributions. Combine lines 12 to 13b. 13c. _____

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. _____

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 16. _____

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. _____

17. Unutilized EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. _____

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19. _____

20. Total basis before decreases (line 7) 20. _____

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. _____

● Sch E page 2, ordinary income

● Sch D/8949, short-term capital gain

● Sch D/8949, long-term capital gain

22.. Gain recognized on disposition of section 737 property 22. _____

Name

Taxpayer Identification Number

Name of Entity

EIN

Passive Activity Type

K1 Unit

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses						
13. Depletion for oil and gas						
15. Partnership losses and deductions						
Ordinary business loss						
Net rental real estate loss						
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions						
Total losses and deductions						

Name _____

Taxpayer Identification Number _____

Name of Entity**EIN****Passive Activity Type****K1 Unit****Part 1 - Partners Basis**

1. Adjusted basis at the beginning of tax year, 1. _____

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____

3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. _____

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. _____

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. _____

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. _____

11. Basis after distributions (subtract lines 10 and 7) 11. _____

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. _____

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b. Other decreases 13b. _____

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c. _____

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. _____

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 16. _____

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. _____

17. Unutilized EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. _____

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19. _____

20. Total basis before decreases (line 7) 20. _____

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. _____

● Sch E page 2, ordinary income _____

● Sch D/8949, short-term capital gain _____

● Sch D/8949, long-term capital gain _____

22. Gain recognized on disposition of section 737 property 22. _____

Name _____

Taxpayer Identification Number _____

Name of Entity _____

EIN _____

Passive Activity Type _____

K1 Unit _____

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed Loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses						
13. Depletion for oil and gas	=====	=====	=====		=====	=====
15. Partnership losses and deductions						
Ordinary business loss						
Net rental real estate loss						
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Portfolio deduct (other)						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions	=====	=====	=====	=====	=====	=====
Total losses and deductions	=====	=====	=====	=====	=====	=====

Name

Taxpayer Identification Number

Name of Entity

EIN

Passive Activity Type

K1 Unit

Shareholder Stock Basis

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero 1. _____
- Increases to stock basis**
2. Capital contributions made or additional stock acquired 2. _____
3. Ordinary business income 3. _____
4. Net rental real estate income 4. _____
5. Other net rental income 5. _____
6. Interest, dividends and royalties 6. _____
7. Net capital gains 7. _____
8. Net section 1231 gain and ordinary business gain 8. _____
9. Tax-exempt interest, other tax-exempt income and recapture credits 9. _____
10. Other income 10. _____
11. Excess of deductions for depletion over basis of property (other than oil and gas) 11. _____
12. Other increases to stock basis 12. _____
13. Total increases to stock basis. Combine lines 2 through 12 13. _____
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here 14. _____
- Decreases to stock basis**
15. Distributions allowed 15. _____
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. _____
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 17. _____
18. Other decreases to stock basis 18. _____
19. Amount used to restore loan basis 19. _____
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 20. _____
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. _____

Shareholder Debt Basis

22. Debt basis at the beginning of corporation's tax year 22. _____
23. Additional loans 23. _____
24. Debt basis restoration 24. _____
25. Nontaxable debt repayment 25. _____
26. Debt basis before losses and deductions. Combine lines 22 through 25 26. _____
27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3) 27. _____
28. Debt basis at the end of year (Subtract line 28 from line 27). 28. _____
29. Stock and debt basis at the end of the year (Add lines 21 and line 28) 29. _____

Gain Recognized on Excess Distributions

30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) 30. _____
31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. 31. _____
32. Total gain recognized on excess distributions. (Subtract line 31 from line 30) 32. _____
- Sch D/8949, short-term capital gain _____ ● Sch D/8949, long-term capital gain _____

Name

Id No.

Entity Name

EIN

Passive Activity Type

K1 Unit

Shareholder Debt Basis

Form 7203 Line #	Description	Debt 1 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 4 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 5 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 6 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Total
16	Loan balance at the beginning of the corporation's tax year							
17	Additional loans							
18	Loan balance before repayment. Add lines 16 and 17							
19	Principal portion of debt repayment (this line doesn't include interest)							
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18							
21	Debt basis at the beginning of the corporation's tax year							
22	Enter the amount, if any, from line 17							
23	Debt basis restoration (see instructions)							
24	Debt basis before repayment. Add lines 21, 22, and 23							
25	Divide line 24 by line 18							
26	Nontaxable debt repayment. Multiply line 25 by line 19							
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24							
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis							
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-							
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)							
31	Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-							

Gain on Loan Repayment

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

Name _____

Id No.

Entity Name

EIN

Passive Activity Type

K1 Unit

Name

Taxpayer Identification Number

Name of Entity

EIN

Passive Activity Type

K1 Unit

Shareholder Stock Basis, AMT

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero 1. _____
- Increases to stock basis**
2. Capital contributions 2. _____
 3. Ordinary business income 3. _____
 4. Net rental real estate income 4. _____
 5. Other net rental income 5. _____
 6. Interest, dividends and royalties 6. _____
 7. Net capital gains 7. _____
 8. Net section 1231 gain and ordinary gain 8. _____
 9. Tax-exempt interest, other tax-exempt income and recapture credits 9. _____
 10. Other income 10. _____
 11. Excess of deductions for depletion over basis of property (other than oil and gas) 11. _____
 12. Other increases to stock basis 12. _____
 13. Total increases to stock basis. Combine lines 2 through 12 13. _____
 14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here 14. _____
- Decreases to stock basis**
15. Distributions allowed 15. _____
 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. _____
 17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 17. _____
 18. Other decreases to stock basis 18. _____
 19. Amount used to restore loan basis 19. _____
 20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 20. _____
 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. _____

Shareholder Debt Basis, AMT

22. Debt basis at the beginning of corporation's tax year 22. _____
 23. Additional loans 23. _____
 24. Debt basis restoration 24. _____
 25. Nontaxable debt repayment 25. _____
 26. Debt basis before losses and deductions. Combine lines 22 through 25 26. _____
 27. Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2) 27. _____
 28. Debt basis at the end of year (Subtract line 28 from line 27). 28. _____
 29. Stock and debt basis at the end of the year (Add lines 21 and line 28) 29. _____

AMT Gain Recognized on Excess Distributions

30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) 30. _____
 31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. 31. _____
 32. Total gain recognized on excess distributions. (Subtract line 31 from line 30) 32. _____
- Sch D/8949, short-term capital gain _____ ● Sch D/8949, long-term capital gain _____

Name

Id No.

Entity Name

EIN

Passive Activity Type

K1 Unit

Shareholder Debt Basis

Form 7203 Line #	Description	Debt 1 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 4 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 5 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Debt 6 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account	Total
16	Loan balance at the beginning of the corporation's tax year							
17	Additional loans							
18	Loan balance before repayment. Add lines 16 and 17							
19	Principal portion of debt repayment (this line doesn't include interest)							
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18							
21	Debt basis at the beginning of the corporation's tax year							
22	Enter the amount, if any, from line 17							
23	Debt basis restoration (see instructions)							
24	Debt basis before repayment. Add lines 21, 22, and 23							
25	Divide line 24 by line 18							
26	Nontaxable debt repayment. Multiply line 25 by line 19							
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24							
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis							
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-							
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)							
31	Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-							

Gain on Loan Repayment

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

Name _____

| Id No

Entity Name

EIN

Passive Activity Type

K1 Unit

AMT Loss Allocated to Shareholder Stock and Debt Basis

Form 1040

Broker Reconciliation Worksheet

2024

Name(s) of Account holder

Taxpayer identification number

Payer's name

Account number

Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
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	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
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	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
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	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* 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.

Form 1040

Broker Capital Transactions Detail Summary Report

2024

Name(s) shown on return

Taxpayer Identification Number

	Broker Account Name	Account No.	T/S/J
A			
B			
C			
D			
E			

	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	+					
Basis	-					
Gain/-Loss	=					

Long-term - Sch D line 8a

Proceeds	+					
Basis	-					
Gain/-Loss	=					

Short-term - 8949 Box A / Sch D line 1b

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Long-term - 8949 Box D / Sch D line 8b

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Basis not reported to the IRS

Short-term - 8949 Box B / Sch D line 2

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Long-term - 8949 Box E / Sch D line 9

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Not reported on 1099B/Substitute statement

Short-term - 8949 Box C / Sch D line 3

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Long-term - 8949 Box F / Sch D line 10

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

Account Total

Proceeds	+					
Basis	-					
Adjustment	+					
Gain/-Loss	=					

*Total column completed on last unit

Name _____

Taxpayer Identification Number _____

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. _____

2. Gross income received for weddings, baptisms, writing, lecturing, etc.
(from Schedule C, line 7) 2. _____**Church Provided Parsonage**

3a. Fair Rental Value of parsonage provided by church 3a. _____

3b. Utilities allowance 3b. _____

3c. Actual utilities expenses 3c. _____

3d. Enter the smaller of line 3b or 3c 3d. _____

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. _____**Parsonage or Rental Allowance**

4a. Parsonage allowance 4a. _____

4b. Utilities allowance, if separate 4b. _____

4c. Total allowance (add Lines 4a and 4b) 4c. _____

4d. Actual expenses for parsonage 4d. _____

4e. Actual utilities expenses 4e. _____

4f. Total actual expenses for parsonage and utilities (add Lines 4d and 4e) 4f. _____

4g. Fair Rental Value of home, plus the cost of utilities 4g. _____

4h. Enter the smaller of Line 4c, 4f, or 4g 4h. _____

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. _____**Ministerial Income**

5a. Taxable Ministerial Income. Add lines 1 through 4i in column (b) 5a. _____

5b. Tax-Free Ministerial Income. Add lines 3a through 4h in column (c) 5b. _____

6. Total ministerial income. Add lines 5a and 5b. 6. _____

7. **Percentage of tax-free income.** Divide line 5b by line 6. 7. _____ %

Name _____

Taxpayer Identification Number _____

Worksheet 2. Figuring the Allowable Deduction for Schedule C Expenses**Schedule C Principal business or profession** _____

1. Percentage of tax-free income. Enter the amount from Worksheet 1, line 7 1. _____ %
2. Business use of vehicle from auto worksheet 2. _____
3. Meals: _____ x 100% (1.0) 3. _____
4. Other expenses (list item and amount)
 - a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____
 - f. Total other expenses (add lines 4a through 4e) 4f. _____
5. Total expenses reported on Schedule C. Add lines 2, 3, and 4f. 5. _____
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
Schedule C, Line 30, Expenses for business use of home6. _____
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
Schedule C, Line 30, Expenses for business use of home7. _____

Name _____

Taxpayer Identification Number _____

Worksheet 3. Figuring Self-Employment Income for Schedule SE

1. W-2 salary as a minister (from box 1 of Form W-2) 1. _____
2. Net profit or loss from Schedule C, line 31 2. _____
- 3a. Parsonage allowance (from Worksheet 1, Line 3a or 4a) 3a. _____
- 3b. Utilities allowance (from Worksheet 1, Line 3b or 4b) 3b. _____
- 3c. Total allowance (add lines 3a and 3b) 3c. _____
4. Add Lines 1, 2, and 3c 4. _____
5. Schedule C expenses allocable to tax-free income (from Worksheet 2, Line 6) 5. _____
6. Total unreimbursed emp bus exp (net of reimbursement(s)) 6. _____
7. Total business expenses not deducted in lines 1 and 2 above (add Line 5 and Line 6) 7. _____
8. **Net self-employment Income.** Subtract line 7 from line 4. Enter here and on Schedule SE,
Net Earnings from Self-Employment Worksheet, Minister/clergy self-employment income. 8. _____

Name _____

Taxpayer Identification Number _____

Worksheet 3. Figuring the Allowable Deduction for Form 2106 or 2106-EZ Expenses**Form 2106 Occupation** _____

1. Percentage of expenses that are nondeductible (from Worksheet 1, Line 7): 1. %

	Column A Other than meals or entertainment	Column B Meals and entertainment
2. Business use of vehicle: miles x 67 cents (.670)	2.	3.
3. Meals & entertainment:		
4. Other expenses (list item and amount)		
a.	4a.	
b.	4b.	
c.	4c.	
d.	4d.	
e.	4e.	
5. Total expenses (in Column A add lines 2 and 4a through 4e, in Column B enter the amount from line 3)	5.
6. Reimbursements not included in box 1 of Form W-2 (enter reimbursements for other expenses in Column A, meals and entertainment in Column B)	6.
7. Total Form 2106 or 2106-EZ unreimbursed expenses (subtract line 6 from line 5)	7.
8. In Column A, enter the amount from line 7. In Column B, multiply line 7 by 50%.	8.
9. Add the amounts on line 8 from both columns	9.
10. Nondeductible portion of Form 2106 expenses. Multiply the amount on line 9 by the percentage on line 1.		10.
11. Deductible portion of Form 2106 expenses. Subtract line 10 from line 9. Enter the result here and on Form 2106 line 10 or Form 2106-EZ line 6.	11.	

Form 1040

Community Property State Allocation Worksheet

2011

Name(s) as shown on return

Taxpayer/RDP #1 Identification Number

Spouse/RDP #2 Identification Number

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			
Interest Income			
Dividends			
State Income Tax Refund			
Alimony Received			
Business Income or Loss			
Capital Gains and Losses			
Other Gains and Losses			
Taxable IRA distributions			
Taxable Pension/Annuity Distributions			
Rents, Royalties, Partnerships, Estates, Trusts			
Farm Income or Loss			
Unemployment Compensation			
Taxable Social Security Benefits			
Other Income			
Total Income			
Adjustments to Income			
Itemized/Standard Deduction			
Exemptions			
Total deductions and credits			
Federal Income Tax Withholding			
Estimated Tax Payments			
Other Refundable Credits			
Other Payments			
Total Tax Payments and Refundable Credits			

Form **1040****Cancellation of Debt Worksheet****2024**

Name

Taxpayer Identification Number

Form 1099-C Creditor Name	Form	Unit	(A) 1099-C Box 2 Debt Canceled	(B) 1099-C Box 3 Deduct. Interest	(C) Box 2 Exception/ Exclusion Amount	Net Amount in Income (A) - (B) - (C)	Exception/Exclusion to Inclusion in Income

Name

Taxpayer Identification Number

Part I. Total liabilities immediately before the cancellation (do not include the same liability in more than one category)**Liabilities (Debt)****Amount Owed
Immediately Before the
Cancellation**

1. Credit card debt	1. _____
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. _____
3. Car and other vehicle loans	3. _____
4. Medical bills	4. _____
5. Student loans	5. _____
6. Accrued or past-due mortgage interest	6. _____
7. Accrued or past-due real estate taxes	7. _____
8. Accrued or past-due utilities (water, gas, electric)	8. _____
9. Accrued or past-due child care costs	9. _____
10. Federal or state income taxes remaining due (for prior years)	10. _____
11. Loans owed to IRA accounts, 401(k) accounts, and other retirement accounts	11. _____
12. Loans against insurance policies	12. _____
13. Judgements	13. _____
14. Business debts (including those owed as a sole proprietor or partner)	14. _____
15. Margin debt on stocks and other debt to purchase or secured by investment assets other than real property	15. _____
16. Other liabilities (debts) not included above	16. _____
17. Total liabilities immediately before the cancellation. Add lines 1 through 16.	17. _____

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)**Assets****FMV Immediately Before
the Cancellation**

18. Cash and bank account balances	18. _____
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. _____
20. Cars and other vehicles	20. _____
21. Computers	21. _____
22. Household goods and furnishings (for example, appliances, electronics, and furniture)	22. _____
23. Tools	23. _____
24. Jewelry	24. _____
25. Clothing	25. _____
26. Books	26. _____
27. Stocks and bonds	27. _____
28. Investments in coins, stamps, paintings, or other collectibles	28. _____
29. Firearms, sports, photographic, and other hobby equipment	29. _____
30. Interest in retirement accounts (IRA accounts, 401(k) accounts, and other retirement accounts)	30. _____
31. Interest in a pension plan	31. _____
32. Interest in education accounts	32. _____
33. Cash value of life insurance	33. _____
34. Security deposits with landlords, utilities, and others	34. _____
35. Interest in partnerships	35. _____
36. Value of investment in a business	36. _____
37. Other investments (for example, annuity contracts, guaranteed investment contracts, mutual funds, commodity accounts, interest in hedge funds, and options)	37. _____
38. Other assets not included above	38. _____
39. FMV of total assets immediately before the cancellation. Add lines 18 through 38	39. _____

Part III. Insolvency40. **Amount of insolvency.** Subtract line 39 from line 17. If zero or less, you are not insolvent.

40. _____

Part IV. Total cancelled debt due to insolvency

41. Amount of insolvency - line 40

41. _____

42. Total income requested to be excluded due to insolvency (total amount from Cancellation of Debt Worksheet)

42. _____

43. **Total income excluded due to insolvency.** Lesser of line 41 and line 42.

43. _____

Name

Taxpayer Identification Number

Creditor / Lender

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. _____
2. Enter the fair market value of the transferred property 2. _____
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. _____

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. _____
5. Enter any proceeds you received from the foreclosure sale 5. _____
6. Add line 4 and line 5 6. _____
7. Enter the adjusted basis of the transferred property 7. _____
8. **Gain or loss from foreclosure or repossession.** Subtract line 7 from line 6 8. _____

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. _____
2. Enter the fair market value of the transferred property 2. _____
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. _____

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. _____
5. Enter any proceeds you received from the foreclosure sale 5. _____
6. Add line 4 and line 5 6. _____
7. Enter the adjusted basis of the transferred property 7. _____
8. **AMT - Gain or loss from foreclosure or repossession.** Subtract line 7 from line 6 8. _____

Name of taxpayer

Taxpayer Identification Number

- | | |
|--|-----------|
| 1a. Enter Federal income tax withheld from line 25 of Form 1040 or 1040-SR | 1a. _____ |
| 1b. 2024 estimated tax payments and amount applied from 2023 | 1b. _____ |
| 1c. Amount paid with request for extension to file | 1c. _____ |
| 1d. Excess social security and tier 1 RRTA tax withheld | 1d. _____ |
| 1e. Add lines 1a - 1d | 1e. _____ |
| 2. Total tax | 2. _____ |
| 3. Enter the amount(s) from line 8b of your Schedule(s) H | 3. _____ |
| 4. Add lines 2 and 3 | 4. _____ |
| 5. Enter the amount from line 8d of your Schedule(s) H | 5. _____ |
| 6. Enter the maximum SE Tax allowed to be deferred | 6. _____ |
| 7. Add lines 5 and 6 | 7. _____ |
| 8. Subtract line 7 from line 4. If zero or less, enter 0. | 8. _____ |
| 9. Subtract line 8 from line 1e. If zero or less, enter 0. | 9. _____ |
| 10. Subtract line 9 from line 7. If zero or less, enter 0. | 10. _____ |
| 11. Enter the amount of payment you choose to defer. | 11. _____ |
| 12. Enter one-half of the amount on line 7 above. | 12. _____ |
| 13. Enter the smaller of line 11 or 12. You must pay this amount by 12/31/2026. | 13. _____ |
| 14. Subtract line 13 from line 11. You must pay this amount by 12/31/2025. | 14. _____ |

Name(s) as shown on return

Taxpayer Identification Number

1. Enter the total interest you paid in 2024 on qualified students. **Do not enter more than \$2,500** 1. _____
2. Enter the amount from Form 1040 or 1040-SR, line 9. 2. _____
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. _____
4. Modified AGI. Subtract line 3 from line 2 4. _____
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. _____
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. _____
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. _____
8. Multiply line 1 by line 7 8. _____
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. _____

Name

Taxpayer Identification Number

Taxpayer

Spouse

- | | | |
|---|-----------|-------|
| A. Enter your total higher education expenses for ESAs and QTPs | A. _____ | _____ |
| B. Enter your total elementary and secondary education expenses | B. _____ | _____ |
| C. Total education expenses for ESAs and QTPs (add lines A and B) | C. _____ | _____ |
| 1. Enter your total gross distributions from QTPs | 1. _____ | _____ |
| 2. Enter your elementary and secondary education expenses for QTP's (Max \$10,000/student) | 2. _____ | _____ |
| 3. Enter your QTP distributions relating to higher education expenses.
Subtract line 2 from line 1, but not less than zero. | 3. _____ | _____ |
| 4. Enter your total gross distributions from Coverdell ESAs | 4. _____ | _____ |
| Enter your elementary and secondary education expenses for ESAs | | |
| 5. Subtract line 2 from line B. | 5. _____ | _____ |
| 6. Enter your ESA distributions relating to higher education expenses
Subtract line 5 from line 4, but not less than zero. | 6. _____ | _____ |
| 7. Enter your distributions from ESAs and QTPs to be offset by
higher education expenses (add line 3 and line 6) | 7. _____ | _____ |
| 8. Enter the ESA allocation percentage (divide line 6 by line 7) | 8. _____ | _____ |
| 9. Enter your total higher education expenses allocated to ESAs (multiply
line A by line 8) | 9. _____ | _____ |
| 10. Enter your total higher education expenses allocated to QTPs (subtract
line 9 from line A) | 10. _____ | _____ |
| 11. Enter your total education expenses allocated to ESAs (add line 5
and line 9) | 11. _____ | _____ |
| 12. Enter your total education expenses allocated to QTPs (add line 2
and line 10) | 12. _____ | _____ |

Name

Taxpayer Identification Number

Taxpayer**Spouse**

- | | | |
|---|----------|-------|
| 1. Enter your total earnings distributed from QTPs | 1. _____ | _____ |
| 2. Enter your adjusted education expenses allocated to QTPs | 2. _____ | _____ |
| 3. Enter your total gross distributions from QTPs | 3. _____ | _____ |
| 4. Enter the nontaxable QTP factor (divide line 2 by line 3) | 4. _____ | _____ |
| 5. Enter the nontaxable portion of QTP earnings (multiply line 1 by line 4) | 5. _____ | _____ |
| 6. Enter your taxable portion of QTP earnings (subtract line 5 from line 1)
This is the taxable portion of all QTPs for the year. Enter the amount here
and include it on line 8 of Form 1040, Schedule 1 | 6. _____ | _____ |
| 7. Enter the amount of QTP distributions that are not subject to additional tax.
Enter the amount here and include the amount on line 6 of Form 5329. | 7. _____ | _____ |
| 8. Subtract line 7 from line 6. This is the amount of QTP distributions subject to the
additional tax, enter the amount here and include it on line 7 of Form 5329. | 8. _____ | _____ |

Name _____

Taxpayer Identification Number

State Qualified Tuition Program Beneficiary Summary

Private Qualified Tuition Program Beneficiary Summary

Name

Taxpayer Identification Number

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. _____
B Enter your total distributions from all Coverdell ESAs during 2024. Do not include rollovers or the
return of excess contributions (see instructions) B. _____
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. _____

Complete lines 1 through 16 separately for each of your ESA accounts.

1. Enter the amount contributed to **this** Coverdell ESA during 2024, including contributions made for 2024
from January 1, 2025 through April 15, 2025. Do **not** include rollovers or the return of excess contributions 1. _____
2. Enter your basis in **this** ESA as of December 31, 2023 2. _____
3. Add lines 1 and 2 3. _____
4. Enter the total distributions from **this** Coverdell ESA during 2024. Do **not** include rollovers or the return
of excess contributions (see instructions) 4. _____
5. Multiply line 4 by line C. This is the amount of adjusted qualified
education expenses allocable to **this** Coverdell ESA 5. _____
6. Subtract line 5 from line 4 6. _____
7. Enter the total value of **this** ESA as of December 31, 2024 plus any outstanding
rollovers (see instructions) 7. _____
8. Add lines 4 and 7 8. _____
9. Divide line 3 by line 8 and enter the result as a decimal (rounded to at least 3 places)
Do not enter more than "1.000" 9. _____
10. Multiply line 4 by line 9. This is the nontaxable portion of your distributions from **this** ESA 10. _____

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. _____
12. Divide line 5 by line 4 and enter the result as a decimal (rounded to at least 3 places).
Do not enter more than "1.000". 12. _____
13. Multiply line 11 by line 12. This is the amount of qualified education expenses allocated to your
distributions, and is tax free 13. _____
14. Subtract line 13 from line 11. This is the **portion of the distributions from this Coverdell ESA in 2024**
that you must include in income. 14. _____

Name _____

Taxpayer Identification Number

Education Savings Account Contribution

1. Enter your modified AGI for purposes of figuring the contributions limit to an ESA 1. _____
 2. Enter \$190,000 if married filing jointly; or \$95,000 in the case of all other filers 2. _____
 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. _____
 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, **stop here**; you are not allowed to contribute to an ESA for 2024 4. _____
 5. Divide line 3 by line 4 and enter the result as a decimal (rounded to at least 3 places) 5. _____
 6. Multiply line 5 by \$2,000 6. _____
 7. Subtract line 6 from \$2,000. This is the **maximum amount you may contribute to a 2024 Education Savings Account for each designated beneficiary (e.g. child) under age 18** 7. _____

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

Taxpayer Identification Number

Payer's/Trustee's name

Account type Account number

Beneficiary first name Beneficiary last name

Worksheet for Determining QTP/ESA Basis Amounts

1. Basis in QTP/ESA as of December 31, 2023 1.
2. Enter QTP/ESA contributions for 2024 2.
3. Add lines 1 and 2 3.
4. Enter distributions from this QTP/ESA during 2024 4.
5. Subtract Line 4 from Line 3 5.
6. Other increases or decreases to basis 6.
7. **Basis in your QTP or ESA as of December 31, 2024** 7.

Name

Taxpayer Identification Number

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.

FAFSA line #**School year****2025-2026****2026-2027****Tax Filing Status**

Did you/your parents file or will file Form 1040 or Form 1040-NR? _____

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? _____

Did you/ your parent file a joint tax return with current spouse? _____

Tax Return Information**School year****2025-2026** _____**2026-2027** _____

Income earned from work _____

Tax exempt interest _____

Untaxed portions of IRA distributions _____

IRA rollover into another IRA or qualified plan _____

Untaxed portions of pensions _____

Pension rollover into an IRA or other qualified plan _____

Adjusted gross income (Form 1040 line 11) _____

Income tax paid (Form 1040, line 22 minus Schedule 2, line 2) _____

Did you/ your parent receive the earned income credit (EIC)? _____

IRA deductions and payments to self-employed SEP, SIMPLE, Keogh and other qualified plans _____

Education credits (American Opportunity, Hope and Lifetime Learning) _____

Did you/ your parent file Schedule A, B, D, E, F, or H with Form 1040? _____

Net profit or loss from IRS Form 1040 Schedule C (Schedule C, line 31) _____

Student grant and scholarship aid reported to the IRS in your adjusted gross income _____

Foreign earned income exclusion _____

Annual Child Support Received

Child support received for any of your children. Don't include foster care or adoption payments _____

Assets

Total current balance of cash, savings and checking accounts _____

Net worth of investments, including real estate. Don't include the home you live in _____

Net worth of current businesses and/or investment farms _____

Form 1040

Foreign Financial Accounts Worksheet

2024

Name(s) as shown on return

Taxpayer Identification Number

Total

Name

Taxpayer Identification Number

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.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	

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.	
13.	
14.	
15.	
16.	

Deductible Points

	Points reported on Form 1098	Points not reported on Form 1098
17. Points paid during current year	17.	
18. Decimal amount from Part II, line 14	18.	
19. Points deductible as home mortgage interest	19.	
20. Points not deductible as home mortgage interest	20.	

Name _____

Taxpayer Identification Number _____

Description of loan/property _____

Loan Origination
Date _____Unit
No. _____

1. Enter the total principal amount paid in 2024 1. _____
2. Number of months loan was outstanding in 2024 2. _____
3. Home equity debt NOT used to buy/build/improve home on 12/31/23 (or the first day mortgage was outstanding) 3. _____
4. Home equity debt NOT used to buy/build/improve home on 12/31/24 (or the last day mortgage was outstanding) 4. _____
5. Grandfather debt balance on 12/31/23 (or the first day the mortgage was outstanding) 5. _____
6. Grandfather debt balance on 12/31/24 (or the last day the mortgage was outstanding) 6. _____
7. Average balance for 2024 of grandfather debt 7. _____
8. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/23 (or the first day mortgage was outstanding) 8. _____
9. Pre-12/16/17 home acquisition/improvement debt balance on 12/31/24 (or the last day mortgage was outstanding) 9. _____
10. Average balance for 2024 of pre-12/16/17 home acquisition debt 10. _____
11. Post-12/15/17 home acquisition/improvement debt balance on 12/31/23 (or the first day mortgage was outstanding) 11. _____
12. Post-12/15/17 home acquisition/improvement debt balance on 12/31/24 (or the last day mortgage was outstanding) 12. _____
13. Average balance for 2024 of post-12/15/17 home acquisition debt 13. _____
14. Average balance for 2024 of all types of debt 14. _____

Mixed Use Mortgage Summary

- Average balance grandfather debt for 2024; enter the result on Home Mortgage Limit Worksheet A, line 1 _____
- Average balance pre-12/16/17 home acquisition/improvement debt for 2024; enter the result on Home Mortgage Limit Wrk A, line 2 _____
- Average balance post-12/15/17 home acquisition/improvement debt for 2024; enter the result on Home Mortgage Limit Wrk A, line 7 _____
- Average balance of all debt types for 2024; enter the result on Home Mortgage Limit Worksheet A, line 12 _____

Form 1040

Home Mortgage Interest Allocation Worksheet

2024

Name _____

Taxpayer identification number _____

Allocation of Interest on Loan

	Average Balance	Ratio	Allocated Interest
Home acquisition	_____	_____	_____
Total	_____	_____	_____

Home acquisition	_____	_____	_____
Total	_____	_____	_____

Allocation of Excess Home Mortgage Interest to Home Acquisition Debt

	Excess Debt	Ratio	Excess Mortgage Interest
Total excess home acquisition debt	_____	_____	_____
Total excess home mortgage interest allocated	_____	_____	_____

Allocation of Excess Home Mortgage Interest to Home Acquisition Loans

	Allocated Interest	Ratio	Excess Mortgage Interest
Totals	_____	_____	_____

Total Loan Interest Allocated To Excess and Deductible

	Total interest	Excess Mortgage	Deductible Interest	Deductible Return Location
Home acquisition	_____	_____	_____	_____
Total	_____	_____	_____	_____
Home acquisition	_____	_____	_____	_____
Total	_____	_____	_____	_____

Summary of Home Mortgage Interest Allocation

Deductible Home Mortgage Interest

Deductible interest to Schedule A _____
 Deductible interest to Home office #1 _____
 Deductible interest to Home office #2 _____
 Deductible interest to Schedule E _____
 Total deductible interest reported on Mortgage Interest Limit Worksheet A, Line 15 _____

Excess Home Mortgage Interest

Excess home mortgage interest to Home office #1 _____
 Excess home mortgage interest to Home office #2 _____
 Excess home mortgage interest to Schedule E _____
 Excess home mortgage interest not deductible on return _____
 Total excess home mortgage interest reported on Mortgage Interest Limit Worksheet A, Line 16 _____

Name

Taxpayer Identification Number

- 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**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**

- Selling price of home
- Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges)
- Subtract line 2 from line 1. This is the amount realized
- Adjusted basis of home sold
- Gain or (loss)** on the sale. Subtract line 4 from line 3. If this is a loss, stop here

-
-
-
-
-

Part 2: Exclusion and Taxable Gain

- Enter any depreciation allowed or allowable on the property for periods after May 6, 1997. If none enter -0
- Subtract line 6 from line 5. If the result is less than zero, enter -0
- 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
- Number of days taxpayer owned the property
- 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
- Gain allocated to nonqualified use. (Line 7 multiplied by line 10)
- Gain eligible for exclusion. Subtract line 11 from line 7
- 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
- Exclusion.** Enter the smaller of line 12 or line 13
- 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**
- 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)

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Worksheet 3. Reduced Maximum Exclusion

	(a) You	(b) Your Spouse
--	------------	--------------------

- Maximum amount
- 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))
- 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)
- Enter the smaller of line 2a or 2b
- 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?
No. Skip line 3 and enter the number of days from line 2c on line 4
Yes. Enter the number of days between the date of the most recent sale of
- Enter the smaller of line 2c or 3
- 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
- Multiply the amount on line 1 by the decimal amount on line 5
- Reduced maximum exclusion.** Add the amounts in columns (a) and (b) of line 6. Enter it here and on Worksheet 2, line 13

Name _____

Taxpayer Identification Number _____

	Taxpayer IRA	Spouse's IRA
1a. Were you covered by a retirement plan?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
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?	1b. <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>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.</p>		
2. Enter the amount shown below for your filing status.		
<ul style="list-style-type: none"> ● 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. _____	2a. _____ 2b. _____
4. Add amounts on Form 1040 or 1040-SR, Schedule 1, lines 11 through 25.	4. _____	
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. _____	5b. _____
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. _____	6b. _____
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.		
<ul style="list-style-type: none"> ● 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. _____ 7b. _____
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. _____	8b. _____
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. _____	9b. _____
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. _____	10b. _____
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	11a. _____	11b. _____

Name

Taxpayer Identification Number

Total Income with adjustments for calculating MAGI

- | | |
|--|-----------|
| 1. Wages | 1. _____ |
| 2. Taxable interest | 2. _____ |
| 3. Ordinary dividends | 3. _____ |
| 4. State and local tax refunds | 4. _____ |
| 5. Alimony received | 5. _____ |
| 6. Business income/loss | 6. _____ |
| 7. Capital gain/loss | 7. _____ |
| 8. Other gains/losses | 8. _____ |
| 9. Taxable IRA distributions | 9. _____ |
| 10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B | 10. _____ |
| 11. Pensions and annuities | 11. _____ |
| 12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 12. _____ |
| 13. Farm income/loss | 13. _____ |
| 14. Unemployment compensation | 14. _____ |
| 15. Taxable social security benefits | 15. _____ |
| 16. Other income/loss | 16. _____ |
| 17. Add: Foreign earned income exclusion | 17. _____ |
| 18. Foreign housing exclusion | 18. _____ |
| 19. Exclusion of qualified bond interest shown on Form 8815 | 19. _____ |
| 20. Exclusion of employer-paid adoption expenses shown on Form 8839 | 20. _____ |
| 21. Total income for MAGI calculation, combine lines 1 through 20 (Traditional IRA Deduction Worksheet line 3) | 21. _____ |

Adjustments for calculating MAGI

- | | |
|---|-----------|
| 22. Educator expenses | 22. _____ |
| 23. Certain business expenses from Form 2106 | 23. _____ |
| 24. Health savings account deduction | 24. _____ |
| 25. Moving expenses | 25. _____ |
| 26. Deductible part of self-employment tax | 26. _____ |
| 27. Self-employed SEP, SIMPLE, and qualified plans | 27. _____ |
| 28. Self-employed health insurance deduction | 28. _____ |
| 29. Penalty on early withdrawal of savings | 29. _____ |
| 30. Alimony paid | 30. _____ |
| 31. Other deductions | 31. _____ |
| 32. Less: Foreign housing deduction | 32. _____ |
| 33. Total deductions for MAGI calculation, add lines 22 through 31 and subtract line 32 (Trad IRA Deduction Worksheet line 4) | 33. _____ |
| 34. Modified Adjusted Gross Income MAGI, subtract line 33 from line 21 | 34. _____ |
| 35. Adjustment to modified adjusted gross income from Screen IRA | 35. _____ |
| 36. Modified Adjusted Gross Income MAGI, combine line 34 and 35 (Traditional IRA Deduction Worksheet line 5) | 36. _____ |

Name

Taxpayer Identification Number

Taxpayer IRA

Spouse IRA

Modified adjusted gross income for Roth IRA contributions

Roth IRA Contribution Worksheet

1. Enter your taxable compensation
2. Enter the smaller of line 1 or \$7000 (\$ 8000 if 50 or older)
3. Enter your total contributions to traditional IRAs for 2024
4. Subtract line 3 from line 2
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.
All other filers, enter \$161,000
6. Enter your modified AGI for purposes of Roth IRAs
7. Subtract line 6 from line 5. If zero or less, **stop here**; you may not contribute to a Roth IRA for 2024. See **Recharacterizations** on page 3 of Form 8606 instructions if you made Roth IRA contributions for 2024
8. If line 5 above is \$161,000, enter \$15,000; otherwise, enter \$10,000.
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
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"
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)
11. Enter the greater of \$200 or the amount on line 10
12. **Maximum 2024** Roth IRA contribution. Enter the **smaller** of line 4 or line 11.
See **Recharacterizations** on page 3 of Form 8606 instructions if you contributed more than this amount to Roth IRAs for 2024

Taxpayer IRA

Spouse IRA

Modified adjusted gross income for Roth IRA conversions (does not include minimum required distributions)

Taxpayer IRA

Spouse IRA

Worksheet for Determining Roth IRA Basis Amounts

1. Basis in your Roth IRA contributions as of December 31,2023.
2. Enter your Roth IRA contributions for 2024, adjusted for any recharacterizations.
3. Add lines 1 and 2.
4. Enter the amount, if any, from Form 8606, line 19.
5. Contribution basis loss.

Basis in your Roth IRA contributions as of December 31, 2024.

6. Subtract lines 4 and 5 from line 3. If zero or less, enter -0-.
7. Basis in your Roth IRA conversions as of December 31, 2023.
8. Enter the amount(s), if any, from Form 8606 line 16.
9. Add lines 7 and 8.
10. Enter the amount, if any, from Form 8606, line 23.
11. Conversion basis loss.

Basis in your Roth IRA conversions as of December 31, 2024.

12. Subtract lines 10 and 11 from line 9. If zero or less, enter -0-.

Taxpayer IRA

Spouse IRA

Name

Taxpayer Identification Number

Total Income with adjustments for calculating MAGI

- | | |
|---|-----------|
| 1. Wages | 1. _____ |
| 2. Taxable interest | 2. _____ |
| 3. Ordinary dividends | 3. _____ |
| 4. State and local tax refunds | 4. _____ |
| 5. Alimony received | 5. _____ |
| 6. Business income/loss | 6. _____ |
| 7. Capital gain/loss | 7. _____ |
| 8. Other gains/losses | 8. _____ |
| 9. Taxable IRA distributions | 9. _____ |
| 10. Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B | 10. _____ |
| 11. Pensions and annuities | 11. _____ |
| 12. Rental real estate, royalties, partnerships, S corporations, trusts, etc. | 12. _____ |
| 13. Farm income/loss | 13. _____ |
| 14. Unemployment compensation | 14. _____ |
| 15. Taxable social security benefits | 15. _____ |
| 16. Other income/loss | 16. _____ |
| 17. Add: Foreign earned income exclusion | 17. _____ |
| 18. Foreign housing exclusion | 18. _____ |
| 19. Exclusion of qualified bond interest shown on Form 8815 | 19. _____ |
| 20. Exclusion of employer-paid adoption expenses shown on Form 8839 | 20. _____ |
| 21. Total income for MAGI calculation, combine lines 1 through 20 | 21. _____ |

Adjustments for calculating MAGI

- | | |
|---|-----------|
| 22. Educator expenses | 22. _____ |
| 23. Certain business expenses from Form 2106 | 23. _____ |
| 24. Health savings account deduction | 24. _____ |
| 25. Moving expenses | 25. _____ |
| 26. Deductible part of self-employment tax | 26. _____ |
| 27. Self-employed SEP, SIMPLE, and qualified plans | 27. _____ |
| 28. Self-employed health insurance deduction | 28. _____ |
| 29. Penalty on early withdrawal of savings | 29. _____ |
| 30. Alimony paid | 30. _____ |
| 31. Other deductions | 31. _____ |
| 32. Less: Foreign housing deduction | 32. _____ |
| 33. Total deductions for MAGI calculation, add lines 22 through 31, and subtract line 32 | 33. _____ |
| 34. Modified Adjusted Gross Income MAGI, subtract line 33 from line 21 | 34. _____ |
| 35. Adjustment to modified adjusted gross income from Screen IRA | 35. _____ |
| 36. Modified Adjusted Gross Income MAGI, combine line 34 and 35 (for Roth IRA contributions) | 36. _____ |
| 37. Less: Minimum required distributions | 37. _____ |
| 38. Modified Adjusted Gross Income MAGI, subtract line 37 from line 36 (for Roth IRA conversions) | 38. _____ |

Name

Taxpayer Identification Number

Taxpayer

Spouse

Wages		
Scholarship, fellowship payments, and grants		
Difficulty of care payments		
Alimony received		
Combat pay		
Child non-Self-employment income		
Household income		
Foreign employee compensation		
Ordinary incentive stock option		
Excess utility allowance		
Excess rent allowance		
Foreign noncash allowance		
2106 excess reimbursement		
Excess moving reimbursement		
Workfare	()	()
Reserved for future use	()	()
Allowable foreign exclusion	()	()

Self-Employment income**Farm income**

Schedule F and Farm Partnership income		
Auto expense from farm partnerships	()	()
Section 179 from farm partnerships	()	()
Depletion from farm partnerships	()	()
Other expenses from farm partnerships	()	()
Home office expenses from farm partnerships	()	()
Unreimbursed partnership expenses from farm partnerships	()	()

Farm income**Nonfarm income**

Schedule C and Nonfarm Partnership income		
Auto expense from nonfarm partnerships	()	()
Section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Unreimbursed partnership expenses from nonfarm partnerships	()	()

Nonfarm income

Self-employment tax deduction	()	()
Self-employed SEP, SIMPLE, and qualified plans deduction	()	()

Adjustment from screen IRA

Total compensation**Additional Calculation of Compensation for the Lower Compensated Spouse for IRA Purposes**

Compensation for lower compensated spouse from above	
Add: Compensation for higher compensated spouse from above	
Less: IRA contribution for higher compensated spouse	()
Compensation for lower compensated spouse for IRA purposes	

Name of person with qualified charitable distribution carryover

Taxpayer Identification Number

Year Taxpayer Reached Age 70 1/2 _____

	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	_____	_____	_____
2021	_____	_____	_____
2022	_____	_____	_____
2023	_____	_____	_____
2024	_____	_____	_____
Total	_____	_____	_____
IRA deduction less QCD Reduction (D)		_____	(B) - (C)
Net IRA QCD		_____	(A) - (D)

*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 _____

Taxpayer Identification Number

Late Filing Interest Worksheet

Total Late Filing Interest (Int)

Late Payment Penalty Worksheet

Description	Amount	Balance	# of Months	Penalty Amount
Total Late Payment Penalty (FTP)				

Name _____

Taxpayer Identification Number _____

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	
2	Nonbusiness capital losses before limitation. Enter as a positive number	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	
6	Nonbusiness deductions (see instructions)	6	
7	Nonbusiness income other than capital gains (see instructions)	7	
8	Add lines 5 and 7	8	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9	
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	
15	Add lines 4 and 14	15	
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	
17	Section 1202 exclusion. Enter as a positive number	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
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	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	
23	NOL deduction for losses from other years. Enter as a positive number	23	
24	NOL. 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 do not have an NOL	24	

Farm Net Operating Loss Calculation

1	Schedule F - Profit or Loss from farming	1	
2	Form 4835 - Farm Rental eligible for income averaging	2	
3	Partnership and S corporation income or loss from farming activities	3	
4	Net ordinary gain or loss form sale of farming business property	4	
5	Capital gain/loss from sale of farming property	5	
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	
7	Farm NOL available for carryback: Lesser of farm NOL or amount of NOL for the year	7	

Name _____

Taxpayer Identification Number _____

AMT Net Operating Loss Calculation

1 Enter the amount from your 2024 Form 6251, line 1	1	
2 AMT Nonbusiness capital losses before limitation. Enter as a positive number	2	
3 AMT Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4 If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	
5 If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	
6 Nonbusiness deductions (that are included in AMTI)	6	
7 Nonbusiness income other than capital gains (that are included in AMTI)	7	
8 Add lines 5 and 7	8	
9 If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9	
10 If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	
11 AMT Business capital losses before limitation. Enter as a positive number	11	
12 AMT Business capital gains (without regard to any section 1202 exclusion)	12	
13 Add lines 10 and 12	13	
14 Subtract line 13 from line 11. If zero or less, enter -0-	14	
15 Add lines 4 and 14	15	
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	
17 Section 1202 exclusion. Enter as a positive number	17	
18 Subtract line 17 from line 16. If zero or less, enter -0-	18	
19 Enter the loss, if any, from line 21 of Schedule D - AMT. Enter as a positive number.	19	
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	
21 If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	
22 Subtract line 20 from line 15. If zero or less, enter -0-	22	
23 AMT NOL deduction for losses from other years. Enter as a positive amount.	23	
24 Total adjustment and certain preference items from Form 6251	24	
25 AMTNOL. Combine lines 1, 9, 17, and 21 through 24. If the result is zero or more, you do not have an AMTNOL.	25	

Name

Taxpayer Identification Number

Post-2017 Net Operating Loss Carryover Information

	Regular	AMT
Carryover from prior years	_____	_____
Excess business loss	_____	_____
2024 Net operating loss	_____	_____
2024 Utilized on carryback / return	_____	_____
Carryover to 2025	_____	_____

Pre-2018 Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2025
2004 _____	2004 _____	2005 _____
2005 _____	2005 _____	2006 _____
2006 _____	2006 _____	2007 _____
2007 _____	2007 _____	2008 _____
2008 _____	2008 _____	2009 _____
2009 _____	2009 _____	2010 _____
2010 _____	2010 _____	2011 _____
2011 _____	2011 _____	2012 _____
2012 _____	2012 _____	2013 _____
2013 _____	2013 _____	2014 _____
2014 _____	2014 _____	2015 _____
2015 _____	2015 _____	2016 _____
2016 _____	2016 _____	2017 _____
2017 _____	2017 _____	2024 _____
		Total _____

Pre-2018 AMT Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2025
2004 _____	2004 _____	2005 _____
2005 _____	2005 _____	2006 _____
2006 _____	2006 _____	2007 _____
2007 _____	2007 _____	2008 _____
2008 _____	2008 _____	2009 _____
2009 _____	2009 _____	2010 _____
2010 _____	2010 _____	2011 _____
2011 _____	2011 _____	2012 _____
2012 _____	2012 _____	2013 _____
2013 _____	2013 _____	2014 _____
2014 _____	2014 _____	2015 _____
2015 _____	2015 _____	2016 _____
2016 _____	2016 _____	2017 _____
2017 _____	2017 _____	2024 _____
		Total _____

Name

Taxpayer Identification Number

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)

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

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

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

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 17, 20, 23, and 28. enter the results here and on line 7.

--	--

Name

Taxpayer Identification Number

A. Special allowance for passive activity losses from rental real estate activities		B. Taxable social security and tier 1 railroad retirement benefits																					
<ol style="list-style-type: none"> 1. Form 8582, line 4 2. Enter \$150,000. If married filing separately, see instructions 3. NOL modified AGI (See statement) 4. Subtract line 3 from line 2 5. Multiply line 4 by 50% (.5). Enter no more than \$25,000 6. Enter the smaller of line 1 or line 5 7. Amount from Form 8582, Part II, Line 9 8. Subtract line 6 from line 7 <p>Adjustment to AGI for special allowance for rental real estate</p>		<ol style="list-style-type: none"> 1. Social Security Worksheet, Line 1 2. Enter one-half of line 1 3. NOL modified AGI (See statement) 4. Social Security Worksheet, Line 7 5. Add line 2 and line 3 then subtract line 4 <p>If line 5 is more than zero, go to line 6</p> <ol style="list-style-type: none"> 6. See Social Security Worksheet, Line 9 7. Subtract line 6 from line 5. If zero or less, enter -0- 8. Enter the smaller of line 5 or line 6 9. Enter one half of line 8 10. Enter the smaller of line 2 or line 9 11. Multiply line 7 by 85% (.85). Enter 0, if line 7 is zero 12. Add line 10 and line 11 13. Multiply line 1 by 85% (.85) 14. Taxable benefits. The smaller of line 12 or line 13 15. Taxable benefits per return 16. Subtract line 15 from line 14 <p>Adjustment to AGI for Social Security Benefits</p>																					
C. IRA Deductions		F. Student Loan Interest Deduction																					
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E. Excludable employer-provided adoption benefits		Total Adjustment to Adjusted Gross Income for NOL Carryforward																					
<ol style="list-style-type: none"> 1. Form 8839, line 22 2. NOL modified AGI (See statement) 3. Line 2 greater than Threshold? No = 0 Yes = subtract Threshold from line 2 4. Divide line 3 by \$40,000. Enter as a decimal. 5. Multiply line 1 by line 4. 6. Excluded benefits. Subtract line 5 from line 1 7. Form 8839, line 28. Excluded benefits 8. Subtract line 6 from line 7 <p>Adjustment to AGI for Excludable employer-provided adoption benefits</p>		<ol style="list-style-type: none"> A. Special allowance for passive activity losses from rental real estate activities B. Taxable social security & tier 1 railroad benefits C. IRA deductions D. Excludable savings bond interest E. Excludable employer-provided adoption benefits F. Student loan interest deduction G. Reserved <p>Total Adjustments to adjusted gross income</p> <p>NOL Worksheet 2 - Carryover Calculation, line 6</p>																					

Name _____

Taxpayer Identification Number _____

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)

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

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

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

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

TOTAL ADJUSTMENTS TO ITEMIZED DEDUCTIONS:

30. Combine lines 18, 21, 24 and 29.

Name _____

Taxpayer Identification Number

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 In 9 from In 1 & enter result (not less than zero)
 - 9b. **NOL deduction utilized on 2024** Subtract In 9a from In 1. Enter on Carryover Information Worksheet

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

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

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

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)

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Name

Taxpayer Identification Number

A. Special allowance for passive activity losses from rental real estate activities		B. Taxable social security and tier 1 railroad retirement benefits																															
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Name _____

Taxpayer Identification Number _____

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)

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

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

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

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

TOTAL ADJUSTMENTS TO ITEMIZED DEDUCTIONS:

30. Combine lines 18, 21, 24 and 29.

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Name _____

Taxpayer Identification Number _____

Occupation _____

Activity Unit Number _____

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.				
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work				
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment				
4 Business expenses not included on lines 1 through 3. Do Not include meals				
5 Meals expenses				
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5				
	5			
	6			

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			
--	---	--	--	--

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			
	9			

▶ 10

Part II Vehicle Expenses**Section A-General Information**

11 Enter the date the vehicle was placed in service	11				
12 Total miles the vehicle was driven during 2024	12	miles	miles		
13 Business miles included on line 12	13	miles	miles		
14 Percent of business use. Divide line 13 by line 12	14	%	%		
15 Average daily roundtrip commuting distance	15	miles	miles		
16 Commuting miles included on line 12	16	miles	miles		
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles		
18 Was your vehicle available for personal use during off-duty hours?		<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
19 Do you (or your spouse) have another vehicle available for personal use?		<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
20 Do you have evidence to support your deduction?		<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
21 If "Yes," is the evidence written?		<input 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¢ (.670). Enter results here and on line 1.	22	
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Section C-Actual Expenses

		(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a Vehicle rentals	24a		
b Inclusion amount	24b		
c Subtract line 24b from line 24a	24c		
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2)	25		
26 Add lines 23, 24c, and 25	26		
27 Multiply line 26 by the percentage on line 14	27		
28 Depreciation	28		
29 Add lines 27 and 28. Enter total here and on line 1	29		

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		
31 Enter section 179 deduction and special allowance	31		
32 Multiply line 30 by line 14 (see Form 2106 instructions)	32		
33 Enter depreciation method and percentage	33		
34 Multiply line 32 by the percentage on line 33	34		
35 Add lines 31 and 34	35		
36 Enter the applicable limit explained in the Form 2106 line 36 instructions	36		
37 Multiply line 36 by the percentage on line 14	37		
38 Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38		

Form 1040

Supplemental Business Expense (SBE) Allocation Worksheet

2024

Name _____

Taxpayer Identification Number _____

Occupation _____

Activity Unit Number _____

Activity #1 _____
Form / Unit _____Activity #2 _____
Form / Unit _____Activity #3 _____
Form / Unit _____Activity #4 _____
Form / Unit _____**Business Expenses****Total Allocated SBE****Activity #1****Activity #2****Activity #3****Activity #4**

Business % _____

Auto % _____

Vehicle expenses	_____	_____	_____	_____	_____
Parking fees and tolls	_____	_____	_____	_____	_____
Travel expense	_____	_____	_____	_____	_____
Other business expenses	_____	_____	_____	_____	_____
Total expenses	_____	_____	_____	_____	_____
Less reimbursements	_____	_____	_____	_____	_____
Total expenses/-excess reimbursement	_____	_____	_____	_____	_____

Meals

a. Meals

b. Less reimbursement

c. Total before 50% limitation

d. Multiply line c by line 0.5. Total 50%

e. Meals for DOT service limitation

f. Less DOT reimbursement

g. Total before 80% limitation

h. Multiply line g by line 0.8. Total 80%

i. Total meals/-excess reimbursement

Total SBE deductible expenses

Total SBE excess reimbursements

Total SBE section 280F(b)(2) recapture

AMT depreciation difference

Name

Taxpayer Identification Number

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.

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 6a. Tp: Sp: 1. _____
2. Multiply line 1 by 50% (0.50). 2. _____
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 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. _____
4. Add lines 2 and 3 4. _____
5. Enter the total of the amounts from Form 1040 or 1040-SR, Schedule 1, lines 11 through 20,
23, and 25. 5. _____
6. Subtract line 5 from line 4 6. _____
7. 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. _____
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 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.
 8. _____
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. _____
10. Subtract line 9 from line 8. If zero or less, enter -0- 10. _____
11. Enter the smaller of line 8 or line 9 11. _____
12. Enter one half of line 11 12. _____
13. Enter the smaller of line 2 or line 12 13. _____
14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0- 14. _____
15. Add lines 13 and 14 15. _____
16. Multiply line 1 by 85% (0.85) 16. _____
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. _____

Percentage of total benefits received included as taxable income.

%

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

Taxpayer Identification Number

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: Sp: 1. _____
2. Enter one half of line 1 2. _____
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, line 15) or Puerto Rico 3. _____
4. Add lines 2 and 3 4. _____
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) 5. _____
6. Subtract line 5 from line 4 6. _____
7. Enter the amount listed below for your filing status 7. _____
 - \$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 8. _____
 - 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. _____
 - \$ 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- 10. _____
11. Enter the smaller of line 8 or line 9 11. _____
12. Enter one half of line 11 12. _____
13. Enter the smaller of line 2 or line 12 13. _____
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- 14. _____
15. Add lines 13 and 14 15. _____
16. Multiply line 1 by 85% (.85) 16. _____
17. **Taxable benefits** to be included in **Modified AGI** for traditional IRA deduction purposes. Enter the smaller of line 15 or line 16 17. _____
18. Enter the amount of any tax-exempt interest reported on line 2a of Form 1040 18. _____
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. _____

Name

Taxpayer Identification Number

Computation of Traditional IRA Deduction

Filing Status:	And Modified AGI is over:	Enter on line 1 below:
Married - joint return, or Qualifying surviving spouse	\$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

- | | |
|--|---|
| <p>1. Enter the applicable amount from above</p> <p>2. Enter your modified AGI from Worksheet 1, line 19</p> <p>NOTE: If line 2 is equal to or more than the amount on line 1, your traditional IRA contributions are not deductible.</p> <p>3. Subtract line 2 from line 1</p> <p>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.</p> <ul style="list-style-type: none"> ● MFJ or QSS and covered by emp plan, multiply line 3 by .35 (.40 if 50 or older) ● All others, multiply line 3 by .70 (.80 if 50 or older) <p>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.)</p> <p>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)</p> <p>7. Deduction. 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.)</p> <p>8. Nondeductible contributions. 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</p> | <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> |
|--|---|

Name

Taxpayer Identification Number

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: Sp: 1. _____
2. Enter one half of line 1 2. _____
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. _____
4. Add lines 2 and 3 4. _____
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. _____
6. Subtract line 5 from line 4 6. _____
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- 8. _____
 - 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- 10. _____
 - 11. Enter the smaller of line 8 or line 9 11. _____
 - 12. Enter one half of line 11 12. _____
 - 13. Enter the smaller of line 2 or line 12 13. _____
 - 14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- 14. _____
 - 15. Add lines 13 and 14 15. _____
 - 16. Multiply line 1 by 85% (.85) 16. _____
 - 17. **Taxable social security benefits.** Enter the smaller of line 15 or line 16 17. _____

Percentage of total benefits received included as taxable income.

%

Name _____

Taxpayer Identification Number _____

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: Sp: 1. _____
2. Enter one-half of line 1 2. _____
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. _____
4. Add lines 2 and 3 4. _____
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. _____
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. _____
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 7. _____

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. _____
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. _____
10. Subtract line 9 from line 8. If zero or less, enter -0- 10. _____
11. Enter the **smaller** of line 8 or line 9 11. _____
12. Enter one-half of line 11 12. _____
13. Enter the **smaller** of line 2 or line 12 13. _____
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- 14. _____
15. Add lines 13 and 14 15. _____
16. Multiply line 1 by 85% (.85) 16. _____
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. _____

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

Taxpayer Identification Number

Year payment received for
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. _____
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. _____
3. Enter the adjusted gross income reported on your return for the earlier year 3. _____
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. _____
5. Enter any tax-exempt interest received in the earlier year 5. _____
6. Add lines 2, 3, 4, and 5 6. _____
7. Enter taxable benefits reported on your return for the earlier year 7. _____
8. Subtract line 7 from line 6 8. _____
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. _____
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. _____
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. _____
12. Subtract line 11 from line 10. If zero or less, enter -0- 12. _____
13. Enter the **smaller** of line 10 or line 11 13. _____
14. Enter one-half of line 13 14. _____
15. Enter the **smaller** of line 2 or line 14 15. _____
16. Multiply line 12 by 85% (.85). If line 12 is zero, enter -0- 16. _____
17. Add lines 15 and 16 17. _____
18. Multiply line 1 by 85% (.85) 18. _____
19. **Refigured taxable benefits.** Enter the **smaller** of line 17 or line 18 19. _____
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. _____
21. **Additional taxable benefits.** Subtract line 20 from line 19. Also enter this amount on line 18 of Worksheet 4 21. _____

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

Taxpayer Identification Number

Year payment received for

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. _____

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. _____
3. Enter the adjusted gross income reported on your return for the earlier year 3. _____
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. _____
5. Enter any tax-exempt interest received in the earlier year 5. _____
6. Add lines 2, 3, 4, and 5 6. _____
7. Enter taxable benefits reported on your return for the earlier year 7. _____
8. Subtract line 7 from line 6 8. _____
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. _____
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. _____
11. Enter one-half of line 10 11. _____
12. **Refigured taxable benefits.** Enter the **smaller** of line 2 or line 11 12. _____
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. _____
14. **Additional taxable benefits.** Subtract line 13 from line 12. Also enter this amount on line 18 of Worksheet 4 14. _____

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

Taxpayer Identification Number

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. _____

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. _____
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. _____
4. Add lines 2 and 3 4. _____
5. Enter the amount from line 5 of Worksheet 1 5. _____
6. Subtract line 5 from line 4 6. _____
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. _____
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. _____
9. Enter the amount from line 9 of Worksheet 1 9. _____
10. Subtract line 9 from line 8. If zero or less, enter -0- 10. _____
11. Enter the **smaller** of line 8 or line 9 11. _____
12. Enter one-half of line 11 12. _____
13. Enter the **smaller** of line 2 or line 12 13. _____
14. Multiply line 10 by 85% (.85). If line 10 is zero, enter -0- 14. _____
15. Add lines 13 and 14 15. _____
16. Multiply line 1 by 85% (.85) 16. _____
17. Enter the **smaller** of line 15 or line 16 17. _____
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. _____
19. **Taxable benefits under lump-sum election method.** Add lines 17 and 18 19. _____

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

Taxpayer Identification Number

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. _____
2. Enter the amount from Schedule 1, lines 1 through 6. 2. _____
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. _____
4. Add lines 1, 2, and 3. 4. _____
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. _____
6. Subtract line 5 from line 4. This is your modified adjusted gross income. 6. _____
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. _____
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. _____
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. _____

Form **1040**

Return Carryover Summary

2024

Name

Taxpayer Identification Number

Activity/Form Unit	Description	Carryover to 2025
--------------------------------	--------------------	--------------------------

Name

Taxpayer Identification Number

Carryover Item	Available to 2024	2024 Amounts	Carryover to 2025
Minimum tax credit	_____	_____	_____
Investment interest	_____	_____	_____
Investment interest - AMT	_____	_____	_____
Short-term capital loss	_____	_____	_____
Short-term capital loss - AMT	_____	_____	_____
Long-term capital loss	_____	_____	_____
Long-term capital loss - AMT	_____	_____	_____
Residential energy efficient property	_____	_____	_____
D.C. first-time homebuyer credit	_____	_____	_____
Tax credit bonds	_____	_____	_____
Qualified business income loss	_____	_____	_____
Qualified REIT income and PTP loss	_____	_____	_____
Excess business loss portion of NOL	_____	_____	_____

Nonrecaptured Section 1231 Losses - Line 8, Form 4797		AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797	
2019 Amounts	_____	2019 Amounts	_____
2020 Amounts	_____	2020 Amounts	_____
2021 Amounts	_____	2021 Amounts	_____
2022 Amounts	_____	2022 Amounts	_____
2023 Amounts	_____	2023 Amounts	_____
Available to 2024	_____	Available to 2024	_____
2024 Amounts	_____	2024 Amounts	_____
Carryover to 2025	_____	Carryover to 2025	_____

Name

Taxpayer Identification Number

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. _____
 2. Enter the loss from Schedule D, line 21, as a positive amount 2. _____
 3. Combine lines 1 and 2. If zero or less, enter -0- 3. _____
 4. Enter the **smaller** of line 2 or line 3 4. _____
- 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. _____
 6. Enter any gain from Schedule D, line 15. If a loss, enter -0- 6. _____
 7. Add lines 4 and 6 7. _____
 8. **Short-term capital loss carryover to 2025.** Subtract line 7 from line 5. If zero or less, enter -0- 8. _____
- 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. _____
 10. Enter any gain from Schedule D, line 7 10. _____
 11. Subtract line 5 from line 4. If zero or less, enter -0- 11. _____
 12. Add lines 10 and 11 12. _____
 13. **Long-term capital loss carryover to 2025.** Subtract line 12 from line 9. If zero or less, enter -0- 13. _____

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. _____
 2. Enter the loss from AMT Schedule D, line 21 as a positive amount 2. _____
 3. Combine lines 1 and 2. If zero or less, enter -0- 3. _____
 4. Enter the **smaller** of line 2 or line 3 4. _____
- 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. _____
 6. Enter the gain, if any, from AMT Schedule D, line 15 6. _____
 7. Add lines 4 and 6 7. _____
 8. **AMT Short-term capital loss carryover to 2025.** Subtract line 7 from line 5. If zero or less, enter -0- 8. _____
- 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. _____
 10. Enter the gain, if any, from AMT Schedule D, line 7 10. _____
 11. Subtract line 5 from line 4. If zero or less, enter -0- 11. _____
 12. Add lines 10 and 11 12. _____
 13. **AMT Long-term capital loss carryover to 2025.** Subtract line 12 from line 9. If zero or less, enter -0- 13. _____

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 1. _____ | 1. _____ | _____ |
| 2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover 2. _____ | 2. _____ | _____ |
| 3. Adjusted Short-term capital loss carryover to 2025. Subtract line 2 from line 1. Enter this amount on line 8 in the 2024 to 2025 Capital Loss Carryover Worksheet 3. _____ | 3. _____ | _____ |
| 4. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 12 from line 9 4. _____ | 4. _____ | _____ |
| 5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover 5. _____ | 5. _____ | _____ |
| 6. Adjusted Long-term capital loss carryover to 2025. Subtract line 5 from line 4. Enter this amount on line 13 in the 2024 to 2025 Capital Loss Carryover Worksheet 6. _____ | 6. _____ | _____ |

Form 1040

General Business Credit Carryover Report

2024

Name _____

Taxpayer Identification Number _____

General Business Credit Carryover for Form _____

Prior Tax Year	Prior Year Carryover Amount	Credit Amount Generated/Utilized	Credit Carryover to Next Year
2004			
2005			
2006			
2007			
2008			
2009			
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
	Utilized in 2024		
	Generated in 2024		
	General Business Credit Carryover to 2025		

Name

Taxpayer Identification Number

Activity description:

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			
2019			
2020			
2021			
2022			
2023			
	Utilized in 2024		
	Generated in 2024		
	Research Credit Carryover to 2025		

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			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
	Utilized in 2024		
	Generated in 2024		
	Research Credit Carryover to 2025		

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			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
	Utilized in 2024		
	Research Credit Carryover to 2025		

Form **1040**

Election Report

2024

Name

Taxpayer Identification Number

Description	Tax Year	Effective Period	Comments

Year Ending: December 31, 2024

**Statement of Election by Individual Shareholder
to be Taxed on Income from his Controlled
Foreign Corporation at Corporate Rates**

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 _____
EIN of Controlled Foreign Corporation _____

Address of Controlled Foreign Corporation _____

Tax Year of Controlled Foreign Corporation Beginning _____ Ending _____

Amount included in income under Section 951(a) _____

Shareholder's Pro rata share of Earnings and Profits _____

Foreign Taxes paid on shareholder's Earnings and Profits _____

Distributions from:
Excludable Section 962 Earnings and Profits _____
Taxable Section 962 Earnings and Profits _____
Non Section 962 Earnings and Profits _____

Form **1040**

Section 962 Election Tax Worksheet

2024

Name

Taxpayer Identification Number

1. Enter the taxable income from Form 1040, line 15 1.
2. Enter the Section 951(a) income elected to be taxed at corporate rates that is included in taxable income 2.
3. **Taxable income without Section 951 (a) income taxed at corporate rates.** Subtract line 2 from line 1. If zero or less, enter -0- 3.
4. Figure the tax on the amount on line 3 4.
5. Tax on Section 951(a) income at corporate rates 5.
6. **Tax on all taxable income.** Add lines 4 and 5. Also include this amount on Form 1040, line 16 6.

Form **1040**

Inactive Activities Report

2024

Name

Taxpayer Identification Number

Activity/Form Unit

Description

Name

Taxpayer identification number

Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed	Activity
A					
B					
C					
D					
Form / Schedule / Worksheet					
Form 1040:	A	B	C	D	
Other Income:					
Other portfolio income (loss)					Form 1040, Sch 1, Line 8z
Cancellation of debt					Form 1040, Sch 1, Line 8c
Other income (loss) - 1040, Sch 1					Form 1040, Sch 1, Line 8z
Net operating loss carryover - regular					Form 1040, Sch 1, Line 8a
Net operating loss carryover - AMT					Form 6251, Line 2f
Prior Year Basis Items					Form 1040, Sch 1, Line 8z
Basis Adjustment					Form 1040, Sch 1, Line 8z
Prior Year At-Risk Items					Form 1040, Sch 1, Line 8z
At-risk adjustment					Form 1040, Sch 1, Line 8z
PAL adjustment					Form 1040, Sch 1, Line 8z
PTP adjustment					Form 1040, Sch 1, Line 8z
Self-employed health insurance deduction:					
Self-employed medical insurance					Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
Basis Adjustment					Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
At-risk adjustment					Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
Penalty for early withdrawal of savings:					
Penalty for early withdrawal					Form 1040, Sch 1, Line 18
Prior Year Basis Losses					Form 1040, Sch 1, Line 18
Basis Adjustment					Form 1040, Sch 1, Line 18
Prior Year At-Risk Losses					Form 1040, Sch 1, Line 18
At-risk adjustment					Form 1040, Sch 1, Line 18
Federal income tax withheld					
Back up withholding					Form 1040, Line 25c
Trust paid fed estimated tax					
Form 4562:					
Section 179 expenses					Form 4562, line 6
Prior Year Basis Losses					Form 4562, line 6
Basis Adjustment					Form 4562, line 6
Prior Year At-Risk Losses					Form 4562, line 6
At-risk adjustment					Form 4562, line 6
Section 179 carryover					Form 4562, line 10
Business income - basis adjustment					Form 4562, line 11
Business income - At-risk adjustment					Form 4562, line 11
Miscellaneous Items:					
Section 179 exp ded allow in PY					Form 4797, Part IV, Line 33
Section 179 recomputed depreciation					Form 4797, Part IV, Line 34
Section 280F expense in PY					Form 4797, Part IV, Line 33
Section 280F recomputed depreciation					Form 4797, Part IV, Line 34
Qualified Business Income Deduction Information:					
Section 199A REIT dividends					Form 8995, Line 6 Form 8995-A, Line 28

Name	Taxpayer identification number					
	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed	Activity
A						
B						
C						
D						
Form/Schedule/Worksheet	A	B	C	D		
Schedule D - Short-term:						
Net short-term capital gain (loss)						Schedule D, line 5
Short-term capital loss carryover						Schedule D, line 5
Prior Year Short Term Basis Loss						8949 part 1
Short Term Basis Adjustments						8949 part 1
Prior Year Short Term At Risk Loss						8949 part 1
Short Term At Risk Adjustments						8949 part 1
Short Term PAL Adjustments						8949 part 1
Short Term PTP Adjustments						8949 part 1
Schedule D - Long-term: (includes 28% rate gains/losses)						
Net long-term capital gain (loss)						Schedule D, line 12
Long-term capital loss carryover						Schedule D, line 12
Prior Year Long Term Basis Loss						28% Rate Gain Wrk, line 6
Long Term Basis Adjustments						8949 part II
Prior Year Long Term At Risk Loss						8949 part II
Long Term At Risk Adjustments						8949 part II
Long Term PAL Adjustments						8949 part II
Long Term PTP Adjustments						8949 part II
K1 1202 Gain						8949 part II
Section 1202 exclusion adjustment						8949 part II
Schedule D - Collectibles gain:						
Collectibles (28%) gain (loss)						28% Rate Gain Wrk, line 4
Section 1202 exclusion						28% Rate Gain Wrk, line 2
Prior Year 28% Rate Basis Loss						28% Rate Gain Wrk, line 1
28% Basis Adjustments						28% Rate Gain Wrk, line 1
Prior Year 28% Rate At Risk Loss						28% Rate Gain Wrk, line 1
28% At Risk Adjustments						28% Rate Gain Wrk, line 1
28% PAL Adjustments						28% Rate Gain Wrk, line 1
28% PTP Adjustments						28% Rate Gain Wrk, line 1
Unrecaptured Sec 1250 Gain:						
Partnership or S corporation activity						Schedule D, line 19
Sale of partnership interest						Unrecap 1250 wrk, line 5
Estates, trusts, REITs, and RICs						Schedule D, line 19
Unrecaptured Sec 1250 Gain:						Unrecap 1250 Wrk, line 10
Partnership or S corporation activity						Schedule D, line 19
Sale of partnership interest						Unrecap 1250 Wrk, line 11
Form 4797, Part I:						
Net Section 1231 gain (loss)						4797, line 2
Prior Year Basis Losses						4797, line 2
Basis Adjustment						4797, line 2
Prior Year At-Risk Losses						4797, line 2
At-Risk Adjustment						4797, line 2
Passive Activity Adjustment						4797, line 2
PTP Adjustment						4797, line 2
Form 4797, Part II:						
Ordinary gain (loss) on asset sales						4797, line 10
Prior Year Basis Losses						4797, line 10
Basis Adjustment						4797, line 10
Prior Year At-Risk Losses						4797, line 10
At-Risk Adjustment						4797, line 10
Passive Activity Adjustment						4797, line 10
PTP Adjustment						4797, line 10

Name

Taxpayer identification number

Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed
-------------------------	-----	-------------	-----------------------	----------

A**B****C****D**

Form / Schedule / Worksheet

A**B****C****D****Schedule B:**

Interest

Schedule B, Line 1

Tax-exempt interest

Form 1040, Line 2a

Ordinary dividends

Schedule B, Line 5

Qualified dividends

Form 1040, Line 3a

Schedule A:**Medical and dental:**

Shareholder medical ins - no W2

Schedule A, line 1

Basis adjustment

Schedule A, line 1

At-risk adjustment

Schedule A, line 1

Taxes:

State/local withholding taxes

Schedule A, line 5a

State/local w/h - Sch K1 Basis Adj

Schedule A, line 5a

State/local w/h - Sch K1 At-Risk Adj

Schedule A, line 5a

Real estate taxes

Schedule A, line 5b

RE tax - Sch K1 Basis Adj

Schedule A, line 5b

RE tax - Sch K1 At-Risk Adj

Schedule A, line 5b

Total foreign taxes paid/accrued

Schedule A, line 6

Foreign taxes - K1 Basis Adj

Schedule A, line 6

Foreign taxes - K1 At-Risk Adj

Schedule A, line 6

Gifts to Charity:

Cash contributions

Schedule A, line 11

Cash contrib Basis Adj

Schedule A, line 11

Cash contrib Risk Adj

Schedule A, line 11

Cash contributions (30%)

Schedule A, line 11

30% Cash contrib Basis Adj

Schedule A, line 11

30% Cash contrib Risk Adj

Schedule A, line 11

Noncash contribution (50%)

Schedule A, line 12

50% Noncash contrib Basis Adj

Schedule A, line 12

50% Noncash contrib Risk Adj

Schedule A, line 12

Noncash contribution (30%)

Schedule A, line 12

30% Noncash contrib Basis Adj

Schedule A, line 12

30% Noncash contrib Risk Adj

Schedule A, line 12

50% Cap Gain (30%)

Schedule A, line 12

50% Cap Gain 30% Basis Adj

Schedule A, line 12

50% Cap Gain 30% Risk Adj

Schedule A, line 12

Capital gain property (20%)

Schedule A, line 12

20% Contrib Basis Adj

Schedule A, line 12

20% Contrib Risk Adj

Schedule A, line 12

Other Itemized Deductions:

Portfolio deduction not misc

Schedule A, line 16

Basis Adjustment

Schedule A, line 16

At-Risk Adjustment

Schedule A, line 16

Estate tax deduction

Schedule A, line 16

Excess deductions - 67(e) expense

Form 1040, Sch 1, line 24k

Excess deductions - other itemized

Schedule A, line 16

Name

Taxpayer identification number

Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A				
B				
C				
D				
Form / Schedule / Worksheet	A	B	C	D
Schedule SE:				
Taxpayer/Spouse/Joint				
Net earnings from self-employment				Schedule SE, Line 2
Gross Farming or Fishing income				Schedule E, line 42
Gross nonfarm income				Schedule SE, Part II
Farm partnerships:				
Net earnings from self-employment				Net Earning SE Wrk
Auto expense				Net Earning SE Wrk
Amortization				Net Earning SE Wrk
Depreciation & Section 179				Net Earning SE Wrk
Depletion				Net Earning SE Wrk
Intangible drilling				Net Earning SE Wrk
Other expenses				Net Earning SE Wrk
Home office expense				Net Earning SE Wrk
Unreimbursed partnership expenses				Net Earning SE Wrk
Debt financed acquisition interest				Net Earning SE Wrk
Conservation Reserve Program pymts				Net Earning SE Wrk
Nonfarm partnerships:				
Net earnings from self-employment				Net Earning SE Wrk
Auto expense				Net Earning SE Wrk
Amortization				Net Earning SE Wrk
Depreciation & Section 179				Net Earning SE Wrk
Depletion				Net Earning SE Wrk
Intangible drilling				Net Earning SE Wrk
Other expenses				Net Earning SE Wrk
Home office expense				Net Earning SE Wrk
Unreimbursed partnership expenses				Net Earning SE Wrk
Debt financed acquisition interest				Net Earning SE Wrk
Unreimbursed partner expenses:				
Entered on Screen K1-6				
Auto expense				
Depr, Amortization & Sect 179 exp				
Home office expense				
Supplemental business expense				
Total unreimbursed partner expenses				Schedule E, line 28(h)

Name

Taxpayer identification number

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A					
B					
C					
D					
Form / Schedule / Worksheet	A	B	C	D	
Schedule D AMT - Short-term:					
Net short-term capital gain (loss)					Schedule D AMT, line 5
Short-term capital loss carryover					Schedule D AMT, line 5
Prior Year Short Term Basis Loss					8949-AMT part I
Short Term Basis Adjustments					8949-AMT part I
Prior Year Short Term At Risk Loss					8949 AMT part I
Short Term At Risk Adjustments					8949-AMT part I
Short Term PAL Adjustment					8949-AMT part I
Short Term PTP Adjustment					8949-AMT part I
Schedule D AMT - Long-term:					
Net long-term capital gain (loss)					Schedule D AMT, line 12
Long-term capital loss carryover					Schedule D AMT, line 12
Prior Year Long Term Basis Loss					AMT 28% Rate Gain Wrk, In 6
Long Term Basis Adjustments					8949-AMT part II
Prior Year Short Term At Risk Loss					8949-AMT part II
Long Term At Risk Adjustments					8949-AMT part II
Long Term PAL Adjustment					8949-AMT part II
Long Term PTP Adjustment					8949-AMT part II
K1 1202 Gain					8949-AMT part II
Section 1202 exclusion adjustment					8949-AMT part II
Schedule D AMT - Collectibles gain:					
Collectibles (28%) gain (loss)					AMT 28% Rate Gain Wrk, In 4
Section 1202 exclusion					AMT 28% Rate Gain Wrk, In 2
Prior Year 28% Rate Basis Loss					8949-AMT part II
28% Basis Adjustments					AMT 28% Rate Gain Wrk, In 1
Prior Year 28% Rate At Risk Loss					8949-AMT part II
28% At Risk Adjustments					AMT 28% Rate Gain Wrk, In 1
28% PAL Adjustment					8949-AMT part II
28% PTP Adjustment					AMT 28% Rate Gain Wrk, In 1
Unrecaptured Sec 1250 Gain:					
Partnership or S corporation activity					AMT Sch D Ln 19 Wrk, In 5
Sale of partnership interest					AMT Sch D Ln 19 Wrk, In 10
Estates, trusts, REITs, and RICs					AMT Sch D Ln 19 Wrk, In 11
Form 4797 - AMT, Part I:					
Net Section 1231 gain (loss)					4797-AMT, line 2
Prior Year Basis Losses					4797-AMT, line 2
Basis Adjustment					4797-AMT, line 2
Prior Year At-Risk Losses					4797-AMT, line 2
At-Risk Adjustment					4797-AMT, line 2
Passive Activity Adjustment					4797-AMT, line 2
PTP Adjustment					4797-AMT, line 2
Form 4797 - AMT, Part II:					
Ordinary gain (loss) on asset sales					4797-AMT, line 10
Prior Year Basis Losses					4797-AMT, line 10
Basis Adjustment					4797-AMT, line 10
Prior Year At-Risk Losses					4797-AMT, line 10
At-Risk Adjustment					4797-AMT, line 10
Passive Activity Adjustment					4797-AMT, line 10
PTP Adjustment					4797-AMT, line 10

Form **1040****Pension/Annuity Report****2024**

Name

Taxpayer Identification Number

T/S	Payer	Box 7		
		Code	Gross Distribution	Rollover Taxable Amount
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
Taxpayer				
Spouse				
Total				

NIIT	Capital Gain Distribution	Public Safety Officer Exclusion	Federal Withholding	State Withholding	Local Withholding
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
Taxpayer					
Spouse					
Total					

Form **1040****Salaries & Wages Report****2024**

Name _____

Taxpayer Identification Number _____

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	_____	_____	_____	_____
B	_____	_____	_____	_____
C	_____	_____	_____	_____
D	_____	_____	_____	_____
E	_____	_____	_____	_____
F	_____	_____	_____	_____
G	_____	_____	_____	_____
H	_____	_____	_____	_____
I	_____	_____	_____	_____
J	_____	_____	_____	_____
K	_____	_____	_____	_____
L	_____	_____	_____	_____
M	_____	_____	_____	_____
Taxpayer Spouse Totals		_____	_____	_____

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	_____	_____	_____	_____	_____	_____	_____
B	_____	_____	_____	_____	_____	_____	_____
C	_____	_____	_____	_____	_____	_____	_____
D	_____	_____	_____	_____	_____	_____	_____
E	_____	_____	_____	_____	_____	_____	_____
F	_____	_____	_____	_____	_____	_____	_____
G	_____	_____	_____	_____	_____	_____	_____
H	_____	_____	_____	_____	_____	_____	_____
I	_____	_____	_____	_____	_____	_____	_____
J	_____	_____	_____	_____	_____	_____	_____
K	_____	_____	_____	_____	_____	_____	_____
L	_____	_____	_____	_____	_____	_____	_____
M	_____	_____	_____	_____	_____	_____	_____
Taxpayer Spouse Totals		_____	_____	_____	_____	_____	_____

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	_____	_____	_____	_____	_____	_____
B	_____	_____	_____	_____	_____	_____
C	_____	_____	_____	_____	_____	_____
D	_____	_____	_____	_____	_____	_____
E	_____	_____	_____	_____	_____	_____
F	_____	_____	_____	_____	_____	_____
G	_____	_____	_____	_____	_____	_____
H	_____	_____	_____	_____	_____	_____
I	_____	_____	_____	_____	_____	_____
J	_____	_____	_____	_____	_____	_____
K	_____	_____	_____	_____	_____	_____
L	_____	_____	_____	_____	_____	_____
M	_____	_____	_____	_____	_____	_____
Taxpayer Spouse Totals		_____	_____	_____	_____	_____

Name _____

Taxpayer Identification Number

Federal Withholding Amounts by Forms			State Withholding Amounts by Forms		
Taxpayer	Spouse	Federal Total	Taxpayer	Spouse	State Total
Form(s) W2					
Form(s) 1099					
Other forms					
Form(s) 8805*					
Form(s) 8288-A*					
Form(s) 1042-S*					
Total					

Form 1040

Gambling Winnings Report

2024

Name

Taxpayer Identification Number

T/S	Payer	Reportable Winnings	Federal Withheld	Type of Wager
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				
U				
V				
W				
	Taxpayer Spouse Totals			

Identical Wager Winnings	State	State Withheld	Name of Locality	Local Withheld
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				
U				
V				
W				
Taxpayer Spouse Totals				

Name _____

Taxpayer Identification Number _____

- A. Oil/Gas description
 B. Form / Unit #
 C. State
 D. Well/Lease #
 E. Date acquired
 F. Cost center # / description
 G. Overhead allocation method: _____

Part I Production / Royalty Income

1 Gross income or royalties received	1	
2 Less: Royalties paid	2	
3 Lease bonus income	3	
4 Other income including depletion recapture	4	
5 Net production / royalty income	5	

Part II Taxable Income Before Depletion

6 Intangible drilling costs	6	
7 Production/severance taxes	7	
8 Dry hole costs	8	
9 Lease operating expenses	9	
10 Direct depreciation	10	
11 Section 179 expense	11	
12 Other expenses	12	
13 Allocated overhead expenses	13	
14 Total expenses	14	
15 Taxable income before depletion	15	

Part III Cost Depletion

16 Leasehold cost	16	
17 Accumulated depletion	17	
18 Adjusted basis	18	
19 Beginning reserves	19	
20 Current production	20	
21 Cost depletion deduction	21	

Part IV Percentage Depletion

22 Gross production / royalty income	22	
23 Depletion rate	23	%
24 Gross percentage depletion	24	
25 Well net income before depletion deduction	25	
26 Prior year percentage depletion carryover	26	
27 Tentative percentage depletion before 65% taxable income limitation and cost depletion comparison	27	
28 Percentage depletion deduction after 65% taxable income limitation and cost depletion comparison	28	

Part V Taxable Income From Property

29 Taxable income before depletion deduction	29	
30 Depletion deduction (Greater of cost or percentage plus allowed pct carryover)	30	
31 Taxable Income	31	

Part VI Miscellaneous Carryover / Tax Preference Information

32 Percentage depletion carryover to next year	32	
33 Accumulated depletion to next year	33	
34 AMT excess depletion preference amount	34	

Name

Taxpayer Identification Number

		2023	2024	Differences
	Filing Status			
	Dependents			
1.	Salaries and wages	1.		
2.	Interest income	2.		
3.	Tax exempt interest income	3.		
4.	Dividend income	4.		
5.	Qualified dividend income	5.		
6.	Taxable state/local refunds	6.		
7.	Alimony received	7.		
I	8. Business income/loss	8.		
n	9. Capital gain/loss	9.		
c	10. Other gains/losses	10.		
o	11. Taxable IRA distributions	11.		
m	12. Taxable pensions	12.		
e	13. Rent and royalty income including farm rental	13.		
	14. Partnership/S corp income	14.		
	15. Estate or trust income	15.		
	16. Farm income/loss	16.		
	17. Unemployment compensation	17.		
	18. Taxable social security	18.		
	19. Other income	19.		
	20. Total income	20.		
A	21. Moving expenses	21.		
d	22. Deductible part of self-employment tax	22.		
j	23. SEP/SIMPLE/Qualified plans deductions	23.		
u	24. SE health insurance	24.		
s	25. Penalty on early withdrawal of savings	25.		
t	26. Alimony paid	26.		
m	27. IRA deductions	27.		
e	28. Student loan interest	28.		
n	29. Other adjustments	29.		
s	30. Adjusted gross income	30.		
	31. Medical	31.		
D	32. Taxes	32.		
e	33. Interest	33.		
d	34. Contributions	34.		
u	35. Casualty losses	35.		
c	36. Miscellaneous expenses	36.		
t	37. Allowable itemized deductions	37.		
i	38. Standard deduction	38.		
o	39. Deduction taken	39.		
n	40. Taxable income before Qual Bus Inc Ded (QBID)	40.		
s	41. QBID	41.		
	42. Taxable income	42.		

Name

Taxpayer Identification Number

		2023	2024	Differences
43.	Taxable income from 2YR page 1, line 42	43.		
44.	Tax on taxable income	44.		
45.	Alternative minimum tax	45.		
46.	Excess advance premium tax credit & other advanced repayments	46.		
47.	Child care credit	47.		
48.	Education credits	48.		
T 49.	Retirement savings credit	49.		
a 50.	Child & other dependent tax credit	50.		
x 51.	General business credit	51.		
52.	Other credits	52.		
C 53.	Total credits	53.		
o 54.	Net tax liability	54.		
m 55.	Self-employment taxes	55.		
p 56.	Other taxes	56.		
u 57.	Total tax	57.		
t 58.	Income tax withheld	58.		
a 59.	Estimated tax payments	59.		
t 60.	Earned income credit	60.		
i 61.	Additional Child tax credit	61.		
o 62.	Other refundable tax credits	62.		
n 63.	Other payments	63.		
64.	Total payments	64.		
65.	Tax due/-refund	65.		
66.	Penalties and interest	66.		
67.	Net tax due/-refund	67.		
68.	Refund applied to estimated tax payments	68.		
69.	Refund received	69.		
70.	Effective tax rate	70.	%	%

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

2023 Taxable Income	2023 Marginal Tax Rate	2024 Taxable Income	2024 Marginal Tax Rate
Ordinary income	%		%
Capital income	%		%
Capital - Sec. 1250	%		%
Capital - Sec. 1202	%		%

Form 1040

Two Year Comparison Report - Schedule C

2023 & 2024

Name

Taxpayer identification number

Principal business or profession

Unit

Income	2023	2024	Differences
1. Gross receipts or sales	1.		
2. Returns and allowances	2.		
3. Cost of goods sold	3.		
4. Gross profit	4.		
5. Other income	5.		
6. Gross income	6.		

Expenses

7. Advertising	7.		
8. Car and truck expenses	8.		
9. Commissions and fees	9.		
10. Contract labor	10.		
11. Depletion	11.		
12. Depreciation and section 179 expense deduction	12.		
13. Employee benefit programs	13.		
14. Insurance (other than health)	14.		
15. Interest - mortgage (paid to banks, etc.)	15.		
16. Interest - other	16.		
17. Legal and professional services	17.		
18. Office expense	18.		
19. Pension and profit-sharing plans	19.		
20. Rent or lease - vehicles, machinery, and equipment	20.		
21. Rent or lease - other business property	21.		
22. Repairs and maintenance	22.		
23. Supplies (not included in cost of goods sold)	23.		
24. Taxes and licenses	24.		
25. Travel	25.		
26. Total meals and entertainment	26.		
26a. Nondeductible meals and entertainment	26a.		
26b. Deductible meals and entertainment	26b.		
27. Utilities	27.		
28. Wages (less employment credits)	28.		
29. Other expenses	29.		
30. Energy efficient commercial buildings deduction (Form 7205)	30.		
31. Total expenses	31.		

Profit/ (loss)

32. Tentative profit (loss)	32.		
33. Expenses for business use of home	33.		
34. Net profit or (loss)	34.		

Cost of Goods Sold

35. Inventory - Beginning of year	35.		
36. Purchases	36.		
37. Labor	37.		
38. Materials	38.		
39. Other costs	39.		
40. Goods available for sale (sum of lines 34-38)	40.		
41. Inventory - End of year	41.		

Form 1040

Two Year Comparison Report - Schedule E Page 1

2023 & 2024

Name

Taxpayer identification number

Property description

Unit

	Income	2023	2024	Differences
1. Total rents and royalties received	1.			
Expenses				
2. Advertising	2.			
3. Auto and travel	3.			
4. Cleaning and maintenance	4.			
5. Commissions	5.			
6. Insurance	6.			
7. Legal and other professional fees	7.			
8. Management fees	8.			
9. Mortgage interest paid to banks, etc.	9.			
10. Other interest	10.			
11. Repairs	11.			
12. Supplies	12.			
13. Taxes	13.			
14. Utilities	14.			
15. Depreciation expense or depletion	15.			
16. Other expenses	16.			
17. Total expenses	17.			
Profit/(loss)				
18. Income or (loss) from rental real estate or royalty properties	18.			
19. Deductible rental real estate loss	19.			
Carryover				
20. Vacation home operating expenses carryover to next year	20.			
21. Vacation home excess casualty & depreciation carryover to next yr	21.			

Form 1040

Two Year Comparison Report - Schedule F

2023 & 2024

Name

Taxpayer identification number

Description

Unit

Income	2023	2024	Differences
1. Sales of livestock and items bought for resale (cash method)	1.		
2. Cost or other basis of livestock and other items (cash method)	2.		
3. Sales of livestock, produce, grains, etc. raised (cash method)	3.		
4. Taxable cooperative distributions	4.		
5. Taxable agricultural program payments	5.		
6. Total CCC loans reported under election	6.		
7. Taxable amount of CCC loans forfeited	7.		
8. Taxable crop insurance proceeds received in current year	8.		
9. Taxable crop insurance proceeds deferred from prior year	9.		
10. Custom hire (machine work) income	10.		
11. Other income	11.		
12. Sales of livestock and other items (accrual method)	12.		
13. Inventory of livestock and other items at BOY (accrual method)	13.		
14. Cost of livestock and other items purchased (accrual method)	14.		
15. Livestock and other items available for sale (accrual method)	15.		
16. Inventory of livestock and other items EOY (accrual method)	16.		
17. Cost of livestock and other items sold (accrual method)	17.		
18. Gross income	18.		
Expenses			
19. Car and truck expenses	19.		
20. Chemicals	20.		
21. Conservation expenses	21.		
22. Custom hire (machine work)	22.		
23. Depreciation and section 179 expense deduction	23.		
24. Employee benefit programs	24.		
25. Feed purchased	25.		
26. Fertilizers and lime	26.		
27. Freight and trucking	27.		
28. Gasoline, fuel, and oil	28.		
29. Insurance (other than health)	29.		
30. Interest - mortgage (paid to banks, etc.)	30.		
31. Interest - other	31.		
32. Labor hired (less employment credits)	32.		
33. Pension and profit-sharing plans	33.		
34. Rent or lease - vehicles, machinery, and equipment	34.		
35. Rent or lease - other (land, animals, etc.)	35.		
36. Repairs and maintenance	36.		
37. Seeds and plants purchased	37.		
38. Storage and warehousing	38.		
39. Supplies purchased	39.		
40. Taxes	40.		
41. Utilities	41.		
42. Veterinary, breeding, and medicine	42.		
43. Other expenses	43.		
44. Total expenses	44.		
Profit/(loss)			
45. Net farm profit or (loss)	45.		

Form 1040

Two Year Comparison Report - Form 4835

2023 & 2024

Name

Taxpayer identification number

Description

Unit

Income	2023	2024	Differences
1. Income from production of livestock, produce, etc.	1.		
2. Taxable cooperative distributions	2.		
3. Taxable agricultural program payments	3.		
4. Total CCC loans reported under election	4.		
5. Taxable amount of CCC loans forfeited	5.		
6. Taxable amount of crop insurance received	6.		
7. Taxable amount of crop insurance deferred from prior year	7.		
8. Other income	8.		
9. Gross farm rental income	9.		
Expenses			
10. Car and truck expenses	10.		
11. Chemicals	11.		
12. Conservation expenses	12.		
13. Custom hire (machine work)	13.		
14. Depreciation and section 179 expense deduction	14.		
15. Employee benefit programs	15.		
16. Feed purchased	16.		
17. Fertilizers and lime	17.		
18. Freight and trucking	18.		
19. Gasoline, fuel, and oil	19.		
20. Insurance (other than health)	20.		
21. Interest - mortgage (paid to banks, etc.)	21.		
22. Interest - other	22.		
23. Labor hired (less employment credits)	23.		
24. Pension and profit-sharing plans	24.		
25. Rent or lease - vehicles, machinery, and equipment	25.		
26. Rent or lease - other (land, animals, etc.)	26.		
27. Repairs and maintenance	27.		
28. Seeds and plants purchased	28.		
29. Storage and warehousing	29.		
30. Supplies purchased	30.		
31. Taxes	31.		
32. Utilities	32.		
33. Veterinary, breeding, and medicine	33.		
34. Other expenses	34.		
35. Total expenses	35.		
Profit/(loss)			
36. Net farm rental income or (loss)	36.		

Form **1040****Schedule A - Actual vs. IRS Comparison Analysis****2024**

Name _____

Taxpayer identification number _____

AGI Range Used From IRS Spreadsheet	2024 Return		2022 Average Estimates ^[1]		2024 Return's Difference From IRS Average
	Amounts	Percent of AGI	Amounts	Percent of AGI	

AGI

Adjusted gross income

Medical and Dental Expenses

Total medical and dental expenses

Limited medical and dental expenses

Taxes Paid

State and local income taxes

General sales taxes

Real estate taxes

Personal property taxes

Total SALT before limitation

Total SALT allowed

Other taxes

Total taxes paid**Interest Paid**

Home mortgage interest/points on Form 1098

Home mortgage interest not on Form 1098

Deductible points not on Form 1098

Investment interest

Total interest paid**Gifts to Charity**

Cash contributions

Other than cash contributions

Carryover from prior years

Total allowable charitable gifts**Unlimited Miscellaneous Deductions**

Gambling loss

Other non-gambling misc deductions ^[2]**Total unlimited miscellaneous deductions****Total Itemized Deductions****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.

Form **1040****Schedule C - Actual vs. IRS Comparison Analysis****2024**

Name

Taxpayer identification number

Principal business or profession

Unit

PBA code and description

	2024 Return		2022 Average Estimates ^[1]		2024 Return's Difference From IRS Average
	Amounts	Percent of Sales	Amounts	Percent of Sales	

Income Amounts

Gross receipts (less returns and allowances)					
Separate cost of goods sold items:					
Beginning inventory		%		%	%
Purchases		%		%	%
Cost of labor		%		%	%
Materials and supplies		%		%	%
Other costs		%		%	%
Ending inventory		%		%	%
Total cost of goods sold		%		%	%
Gross profit		%		%	%
Other income		%		%	%
Total income		%		%	%

Expense Amounts

Advertising		%		%	%
Car and truck expenses		%		%	%
Commissions and fees		%		%	%
Contract labor		%		%	%
Depletion		%		%	%
Depreciation and Sec 179 expense deduction		%		%	%
Employee benefit programs		%		%	%
Insurance other than health insurance		%		%	%
Mortgage interest		%		%	%
Other interest		%		%	%
Legal and professional services		%		%	%
Office expense		%		%	%
Pension and profit-sharing plans		%		%	%
Rent or lease of vehicles, machinery, equipment		%		%	%
Rent or lease of other business property		%		%	%
Repairs and maintenance		%		%	%
Supplies (not included in cost of goods sold)		%		%	%
Taxes and licenses		%		%	%
Travel		%		%	%
Deductible meals		%		%	%
Utilities		%		%	%
Wages (less employment credits)		%		%	%
Other expenses (incl Energy Efficient Bldg Deduction)		%		%	%
Expenses for business use of home		%		%	%
Total expenses		%		%	%
Net Profit		%		%	%

[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.

Name _____

Taxpayer Identification Number _____

Filing Status

Salaries and wages

Interest income

Dividend income

Business income/loss

Capital gains/losses

Other gains/losses

IRA distributions, pensions, annuities

Rent, royalty, farm rental income

Partnership/S corp income

Estate or trust income

Farm income/loss

Other income/loss

Total income

Total adjustments

Adjusted gross income**Allowable itemized deductions**

Standard deduction

Itemized or standard deduction taken

Exemptions

Taxable income before Qual Bus Inc Ded

Qual Bus Inc Ded

Taxable income

* 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.

Form **1040****Tax Return History Report - Page 2****2024**

Name _____

Taxpayer Identification Number _____

Taxable income						
Tax on taxable income and Form 8962						
Alternative minimum tax						
Total credits						
Net tax liability						
Self-employment taxes						
Other taxes						
Total tax						
Income tax withheld						
Estimated tax payments						
Other payments						
Total payments						
Total due/-refund						
Penalties and interest						
Net tax due/-refund						
Refund applied to estimated tax payments						
Refund received						
Marginal tax rate	%	%	%	%	%	%
Effective tax rate	%	%	%	%	%	%

Name

Taxpayer Identification Number

		2024	2025	Differences
	Filing Status			
	Dependents			
I	1. Salaries and wages	1.		
n	2. Interest income	2.		
c	3. Dividend income	3.		
o	4. Taxable state/local refunds	4.		
m	5. Alimony received	5.		
e	6. Business income/loss	6.		
A	7. Capital gain/loss	7.		
d	8. Other gains/losses	8.		
j	9. Taxable IRA distributions	9.		
u	10. Taxable pensions and annuities	10.		
s	11. Schedule E income/loss	11.		
t	12. Farm income/loss	12.		
m	13. Unemployment benefits	13.		
e	14. Taxable social security benefits	14.		
n	15. Other income	15.		
t	16. Total income	16.		
A	17. Moving expenses	17.		
d	18. Deductible part of self-employment tax	18.		
j	19. SEP/SIMPLE/Qualified plans deductions	19.		
u	20. Self-employed health insurance deduction	20.		
s	21. Penalty on early withdrawal of savings	21.		
t	22. Alimony paid	22.		
m	23. IRA deductions	23.		
e	24. Student loan interest deduction	24.		
n	25. Other adjustments	25.		
t	26. Adjusted gross income	26.		
D	27. Medical	27.		
e	28. State/local income or sales taxes	28.		
d	29. Real estate taxes	29.		
u	30. Personal property taxes	30.		
c	31. Total State/Local taxes. Add lines 28 - 30	31.		
t	32. State/Local taxes allowed. From Itemized Deductions State/Local Taxes Phaseout Worksheet, Line 6.	32.		
i	33. Other taxes	33.		
c	34. Interest	34.		
t	35. Contributions	35.		
i	36. Casualty losses from a federally declared disaster	36.		
o	37. Miscellaneous expenses (including qualified disaster loss)	37.		
n	38. Allowable itemized deductions	38.		
s	39a. Standard deduction	39a.		
	39b. Reserved for future use	39b.		
	40a. Deduction taken	40a.		
	40b. Deductions for working Americans and seniors	40b.		
	41. Subtract line 40 from line 26	41.		
	42. Qualified business income deduction	42.		
	43. Taxable income	43.		

Name

Taxpayer Identification Number

	2024	2025	Differences
Filing Status			
44. Taxable income from TPW page 1, line 43	44.		
45. Tax on taxable income	45.		
46. Taxes from Forms 4972, 8814, and add'l taxes	46.		
47. Alternative minimum tax	47.		
48. Add lines 45, 46, and 47	48.		
49. Foreign tax credit	49.		
T a x C o m p u t a t i o n	50. Child and dependent care credit	50.	
	51. Education credits	51.	
	52. Retirement savings credit	52.	
	53. Credit for the elderly	53.	
	54. Child tax credit/credit for other dependents	54.	
	55. Energy Efficient Home Improvement Credit	55.	
	56. Previously owned clean vehicles credit (Form 8936)	56.	
	57. New clean vehicles credit (Form 8936)	57.	
	58. Mortgage interest credit	58.	
	59. D.C. first-time homebuyer credit	59.	
	60. Residential Clean Energy Credit	60.	
	61. Adoption credit	61.	
	62. General business credit	62.	
	63. Prior year minimum tax credit	63.	
	64. Other credits	64.	
	65. Total credits	65.	
	66. Net tax liability	66.	
	67. Self-employment tax	67.	
	68. Tax on unreported tips	68.	
	69. Tax on IRA or qualified plans	69.	
	70. Household employment taxes	70.	
	71. First-time homebuyer credit repayment	71.	
	72. Reserved	72.	
	73. Additional Medicare Tax	73.	
	74. Net Investment Income Tax	74.	
	75. Other taxes	75.	
	76. Total tax	76.	
	77. Income tax withheld	77.	
	78. Estimated tax payments	78.	
	79. Earned income credit	79.	
	80. Additional child tax credit	80.	
	81. Reserved	81.	
	82. Reserved	82.	
	83. Other payments	83.	
	84. Total payments	84.	
	85. Net tax due/-refund	85.	
	86. Marginal Tax Rate - Ordinary Income	86. %	%
	87. Marginal Tax Rate - Capital Income	87. %	%
	88. Effective Tax Rate	88. %	%

Name

Taxpayer Identification Number

2025 Traditional IRA Deduction

Taxpayer

Spouse

1. Covered by a retirement plan?
- 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
4. Add the amounts on TPW lines 17 - 22, 25a, and 25b. Do not include foreign housing deduction.
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**
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**
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)
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
9. Enter the traditional IRA contributions to be made for 2025
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

Name

Taxpayer Identification Number

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 **2025** qualified business income
2. **2024** qualified business income loss carryforward
3. **Total projected qualified business income.** Subtract line 2 from line 1
- 4a. **Simplified method.** Multiply line 3 by 20% (.20)
- 4b. Enter the Qualified Business Income Component from the Qualified Business Income Deduction (QBID) Worksheet, Line 35
- 5a. Projected **2025** qualified real estate investment trust dividends
- 5b. Projected **2025** qualified publicly traded partnership income
6. Qualified REIT and PTP loss carryforward. Enter as a negative number
7. Total qualified REIT and PTP income. Combine line 5a through 6. If zero or less, enter zero (-0)
8. Multiply line 7 by 20% (.20)
9. **Total combined projected qualified business income before taxable income limit.** Add Lines 4a, 4b, and 8
10. Enter the projected taxable income before qualified taxable business income deduction from the Tax Projection Worksheet, Page 1, line 41
11. Add the Tax Projection Worksheet - Tax Using Capital Gains Rates lines 2 (qualified dividends) and 7 (net capital gain) and enter here
12. Excess of taxable income over net capital gain. Subtract Line 11 from Line 10. If zero or less, enter zero (-0)
13. **Taxable income limit.** Multiply Line 12 by 20% (.20)
14. Qualified business income deduction. Enter the **smaller** Line 9 or Line 13
15. Enter the projected QPAI deduction identified in writing by cooperative
16. Projected taxable income before QPAI deduction and after QBI deduction. Subtract line 14 from line 10. If zero or less, enter zero (-0)
17. Allowable QPAI deduction from cooperative. Enter the **smaller** of Line 15 or Line 16
18. **Total projected Qualified Business Income Deduction.** Add Lines 14 and 17. Enter here and on the Tax Projection Worksheet, Page 1, line 42

Name

Taxpayer Identification Number

General Information

Description of trade or business

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 1. _____
2. Proportionate share of qualified business losses and 2024 carryover 2. _____
3. Projected qualified business income (Line 1 less Line 2) 3. _____
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. 4. _____
5. Projected W-2 wages for this trade or business 5. _____
6. Projected Unadjusted basis immediately after acquisition (UBIA) of this trade or business 6. _____
7. Portion of QBI (Line 3) allocable to qualified payments received from the cooperative 7. _____
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. 8. _____

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. 9. _____
10. Divide Line 9 by \$50,000 (\$100,000 MFJ) 10. _____
11. Subtract Line 10 from 1.0; This is the applicable percentage for the specified service business. 11. _____
12. Includible QBI (Line 3). (Multiply Line 3 by Line 11) 12. _____
13. Includible W-2 wages (Multiply Line 5 by Line 11) 13. _____
14. Includible Unadjusted basis in qualified property (Multiply Line 6 by Line 11) 14. _____

Wage / Property Limitation

15. QBI amount on Line 12, if any; otherwise amount from Line 3. 15. _____
16. QBI deduction at 20% (Line 15 multiplied by 20%) 16. _____
17. W-2 Wages from this trade or business (Enter amount from Line 13, if any; otherwise enter Line 5). 17. _____
18. Multiply Line 17 by 50% (.50). This is the Wage Limit component. 18. _____
19. Unadjusted basis (Enter amount from Line 14, if any; otherwise enter Line 6). 19. _____
20. W-2 wages from this trade or business (Line 17) multiplied by 25% (.25). 20. _____
21. Unadjusted basis (Line 19) multiplied by 2.5% (0.025). 21. _____
22. Add Lines 20 and 21. This is the Wage and Property component. 22. _____
23. Enter the greater of Line 18, Wage Limit component or Line 22, Wage and Property component. 23. _____

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 24. _____
25. Divide Line 24 by 50,000, or 100,000 (MFJ). If grater than 1, enter 1.0000. 25. _____
26. Subtract Line 23 from Line 16. Enter -0-, if less than zero. 26. _____
27. Multiply Line 26 by Line 25. 27. _____
28. Qualified business income deductible amount reduced for Wage / Property Limit. Subtract line 27 from line 16. 28. _____

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. 29. _____
30. 9% of QBI from this trade or business allocable to payments received from cooperative. Multiply line 29 by 9% (0.09). 30. _____
31. W-2 wages allocable to payments received from cooperative 31. _____
32. 50% of wages allocable to payments received from cooperative. Multiply line 31 by 50% (.50). 32. _____
33. Lesser of 9% or QBI or 50% of wages allocable to cooperative payments. Enter the smaller of line 30 or line 32. 33. _____
34. QBI deductible amount reduced for cooperative allocation, if any. Subtract line 33 from line 28. 34. _____

Qualified Business Income Component

35. Projected qualified business income component for this trade or business 35. _____
- Enter total of all projected qualified business income components on the TPW Qualified Business Income Deduction Calculation Worksheet, Line 4b

Name

Taxpayer Identification Number

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: _____ x \$2200. Enter the result.
2. Number of qualifying other dependents: _____ 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

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

Name

Taxpayer Identification Number

2025 Itemized Deductions State/Local Taxes Phaseout Worksheet

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions 1. _____
2. Subtract \$500,000 (\$250,000 if MFS) from line 1. 2. _____
3. Multiple line 2 by 30% 3. _____
4. Subtract line 3 from \$40,000 (\$20,000 if MFS). Enter the greater of the result or \$10,000 (\$5,000 if MFS) 4. _____
5. Total State/Local Taxes from TPW, line 31 5. _____
6. Enter the lesser of line 4 or line 5 here and on TPW, line 32. 6. _____

2025 Deductions for working Americans and seniors

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions 1. _____
2. Subtract \$150,000 (\$300,000 if MFJ) from line 1. Round down to the nearest \$1,000 2. _____
3. Multiple line 2 by 10% 3. _____
4. Enter amount of qualified tips 4. _____
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. 5. _____
6. Enter amount of qualified overtime 6. _____
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. 7. _____
8. Subtract \$100,000 (\$200,000 if MFJ) from line 1. Round up to the nearest \$1,000 8. _____
9. Multiple line 8 by 20% 9. _____
10. Enter the amount of qualified car loan interest 10. _____
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 11. _____
12. Subtract \$75,000 (\$150,000 if MFJ) from line 1. 12. _____
13. Multiple line 12 by 6% 13. _____
14. If taxpayer or spouse are 65 or older enter \$6,000. If both are over 65 enter \$12,000. 14. _____
15. Subtract line 13 amount from line 14 for each qualified taxpayer.
This is the deduction for seniors 15. _____
16. **Deduction for working Americans and seniors.** Add lines 5, 7, 11, and 15. Enter the result on TPW, line 40b. 16. _____

Name _____

Taxpayer Identification Number _____

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.
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)
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
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
45. Add lines 31, 34, 40, 43, and 44
46. Figure the tax on the amount on line 1
47. Tax on all taxable income (including capital gains and qualified dividends).

	Regular	AMT
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Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45

Name

Taxpayer Identification Number

Foreign Earned Income Tax Worksheet - Tax Projection Worksheet 2 Line 45

1. Enter the taxable income from the Tax Projection Worksheet 2 **1.** _____
- 2a. Enter the Form 2555 exclusion included in the projected other income and
Form 2555 housing included in the projected other adjustments **2a.** _____
- b. Enter the total amount of any itemized deductions or exclusions you could not
claim because they are related to excluded income **2b.** _____
- c. Subtract line 2b from line 2a. If zero or less, enter -0- **2c.** _____
3. Combine lines 1 and 2c. If zero or less, enter -0- **3.** _____
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.** _____
5. Tax on the amount on line 2c. Use the Tax Computation Worksheet. **5.** _____
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.** _____

*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.** _____
- 2a. Enter the Form 2555 exclusion included in the projected other income and
Form 2555 housing included in the projected other adjustments **2a.** _____
- b. Enter the total amount of any itemized deductions or exclusions you could not
claim because they are related to excluded income **2b.** _____
- c. Subtract line 2b from line 2a. If zero or less, enter -0- **2c.** _____
3. Combine lines 1 and 2c. If zero or less, enter -0- **3.** _____
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.**4.** _____
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.** _____
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.** _____

Name

Taxpayer Identification Number

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

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Hidden not calc'd should be removed in future.

Form 1040	Tax Projection Worksheet - Form 8615 (Kiddie Tax)	2019
Name _____		Taxpayer Identification Number _____

2019 Projected Form 8615 Tax for Certain Children Who Have Unearned Income

- 1 Enter the 2025 unearned income 1
 - 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 2
 - 3 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form 3
 - 4 Enter your taxable income from TPW line 43 or line 3 of the TPW Foreign Earned Income Tax WS (if completed) 4
 - 5 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form 5
 - 6 Subtract line 5 from line 4 6
 - 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. 7
- Include this amount on the TPW line 45, or line 4 of the TPW Foreign Earned Income Tax WS (if completed)

TPW Form 8615 Line 7 Worksheet	(A) TPW Form 8615	(B) TPW Capital Gain WS
1. Add Form 8615, line 6, and \$2,600	1.	
2. Enter the smaller of Form 8615, line 4, or line 1. Enter in Column B the smaller of line 1 or the Tax Projection Worksheet Tax Using Capital Gains Rates Worksheet line 19	2.	
3. Enter the smaller of line 2 or the amount for your filing status: Single or MFS \$11,925; HOH \$17,000	3.	
4. Multiply line 3 by 10.0%	4.	
5. Enter the smaller of line 2 or the amount for your filing status: Single or MFS \$48,475; HOH \$64,850	5.	
6. Subtract line 3 from line 5. If zero or less, enter 0	6.	
7. Multiply line 6 by 12.0%	7.	
8. Enter the smaller of line 2 or \$103,350	8.	
9. Subtract line 5 from line 8. If zero or less, enter 0	9.	
10. Multiply line 9 by 22.0%	10.	
11. Add Form 8615, line 6, and \$9,300	11.	
12. Enter the smaller of Form 8615, line 4, or line 11. Enter in Column B the smaller of line 11 or the Tax Projection Worksheet Tax Using Capital Gains Rates Worksheet line 19	12.	
13. Enter the smaller of line 12 or \$197,300	13.	
14. Subtract line 8 from line 13. If zero or less, enter 0	14.	
15. Multiply line 14 by 24.0%	15.	
16. Enter the smaller of line 12 or \$250,525	16.	
17. Subtract line 13 from line 16. If zero or less, enter 0	17.	
18. Multiply line 17 by 32.0%	18.	
19. Add Form 8615, line 6, and \$12,750	19.	
20. Enter the smaller of Form 8615, line 4, or line 19. Enter in Column B the smaller of line 19 or the Tax Projection Worksheet Tax Using Capital Gains Rates Worksheet line 19	20.	
21. Enter the smaller of line 20 or the amount for your filing status: Single or HOH \$626,350; MFS \$365,600	21.	
22. Subtract line 16 from line 21. If zero or less, enter 0	22.	
23. Multiply line 22 by 35.0%	23.	
24. Subtract line 21 from Form 8615, line 4. If zero or less, enter 0. In Column B subtract line 21 from the Tax Projection Worksheet Tax Using Capital Gains Rates Worksheet line 19	24.	
25. Multiply line 24 by 37.0%	25.	
26. Add lines 4, 7, 10, 15, 18, 23, and 25. Enter here and as follows: Column A: <input type="checkbox"/> TPW Form 8615 line 7 <input type="checkbox"/> TPW Tax Using Capital Gains Rates WS line 44 Column B: <input type="checkbox"/> TPW Tax Using Capital Gains Rates WS line 42	26.	

TPW Tax Using Capital Gains Rates Worksheet Modifications	Column A	Column B
1. Enter the amount from Form 8615 line 6	1.	
2. Enter the following estate capital gains bracket amount Column A \$2,650/Column B \$12,950	2.	
3. Add lines 1 and 2	3.	
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	4.	
5. Enter the smaller of line 3 or 4. Enter Col A on ln 15, Col B on ln 24 of TPW Tax Using Cap Gn Rates WS	5.	

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
2. Enter \$197,300
3. Enter the sum of \$9,300 and TPW Form 8615 (Kiddie Tax) Worksheet line 6 (TPW Form 8615 Wrk line 6)
4. Enter the **smallest** of lines 1 through 3 here and on the TPW Tax Using Capital Gains Rates Worksheet Line 18b

Name

Taxpayer Identification Number

- 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)
- 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

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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

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Name _____

Taxpayer Identification Number _____

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.** _____**26.** Enter the amount from the Tax Projection - Alternative Minimum tax line 21 **26.** _____**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. _____**28.** Add line 26 and line 27 **28.** _____**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.** _____

Name _____

Taxpayer Identification Number _____

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.
2. Enter your projected alternative minimum taxable income (AMTI) from the Tax Projection Worksheet - Alternative Minimum Tax line 4 2.
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.
4. Subtract line 3 from line 2. If zero or less, enter -0- 4.
5. Multiply line 4 by 25% (.25) 5.
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.

Name

Taxpayer Identification Number

Additional Medicare Tax (Form 8959)

1. Taxpayer medicare wages and tips from Form W-2, box 5 1. _____
2. Spouse medicare wages and tips from Form W-2, box 5 2. _____
3. Taxpayer self-employment income from Schedule SE, Part I, line 6 3. _____
4. Spouse self-employment income from Schedule SE, Part I, line 6 4. _____
5. Total earned income 5. _____
6. Enter \$200,000 (\$250,000 if married filing jointly, \$125,000 if married filing separately) 6. _____
7. Earned income subject to the Additional Medicare Tax. Subtract line 6 from line 5. If zero or less, enter -0- 7. _____
8. Additional Medicare Tax on Earned Income. Multiply line 7 by 0.9% (0.009) and enter on the
Tax Projection Worksheet line 73 8. _____

Additional Medicare Tax Withholding (From Form(s) W-2). Enter on the Tax Projection Worksheet, line 77, income tax withheld _____

Tax on Net Investment Income (Form 8960)

1. Taxable interest 1. _____
2. Ordinary dividends 2. _____
3. Annuities 3. _____
4. Rental real estate, royalties, partnerships, S Corps, trusts, trades or businesses 4. _____
5. Net gains on disposition of property (other than property held in an active trade or business) 5. _____
6. Reserved 6. _____
7. Other modifications to investment income 7. _____
8. Total investment income. Combine lines 1 through 7 8. _____

9. Adjusted gross income 9. _____
10. Foreign earned income exclusion 10. _____
11. Deductions allocable to excluded income 11. _____
12. Subtract line 11 from line 10 12. _____
13. Modified adjusted gross income. Add lines 9 and 12 13. _____
14. Enter \$200,000 if single or head of household; \$250,000 if married filing jointly
or qualifying surviving spouse; \$125,000 if married filing separately 14. _____
15. Subtract line 14 from line 13. If zero or less, enter -0- 15. _____
16. Enter the smaller of line 8 or line 15. If zero or less, enter -0- 16. _____
17. Net Investment Income Tax. Multiply line 16 by 3.8% (.038) and enter on the
Tax Projection Worksheet line 74 17. _____

Form 1040

Federal Tax Projection - Projected Versus Actual Comparison Report

2024

Name

Taxpayer Identification Number

		2024 Projected	2024 Actual	Differences
		/	/	
	Filing Status / Dependents			
1.	Salaries and wages	1.		
2.	Interest income	2.		
3.	Dividend income	3.		
4.	Taxable state/local refunds	4.		
5.	Alimony received	5.		
I	6. Business income or loss	6.		
n	7. Capital gain or loss	7.		
c	8. Other gains or losses	8.		
o	9. Taxable IRA distributions	9.		
m	10. Taxable pensions and annuities	10.		
e	11. Schedule E gains or losses	11.		
	12. Farm income or loss	12.		
	13. Unemployment compensation	13.		
	14. Taxable social security	14.		
	15. Other income	15.		
	16. Total income	16.		
A	17. Deductible part of self-employment tax	17.		
d	18. SEP, SIMPLE, or qualified plans	18.		
j	19. Self-employed health insurance	19.		
u	20. Alimony paid	20.		
s	21. IRA deductions	21.		
t	22. Student loan interest deduction	22.		
e	23. Other adjustments	23.		
n	24. Adjusted gross income	24.		
D	25. Medical	25.		
e	26. Taxes	26.		
d	27. Interest	27.		
u	28. Contributions	28.		
c	29. Casualty losses	29.		
t	30. Miscellaneous expenses	30.		
i	31. Total itemized deductions	31.		
o	32. Standard deduction	32.		
n	33. Itemized or standard deduction taken	33.		
s	34. Taxable income before Qual Bus Inc Ded (QBID)	34.		
	35. Qualified Bus Income Deduction	35.		
	36. Taxable income	36.		
T	37. Tax on taxable income	37.		
a	38. Taxes from Forms 4972, 8814, and additional taxes	38.		
x	39. Alternative minimum tax	39.		
C	40. Foreign tax credit	40.		
o	41. Child care credit	41.		
m	42. Other credits, including GBCs	42.		
m	43. Total credits	43.		
p	44. Net tax liability	44.		
u	45. Self-employment taxes	45.		
t	46. Other taxes	46.		
a	47. Total tax	47.		
t	48. Income tax withheld	48.		
i	49. Estimated tax payments and prior year overpayment	49.		
o	50. Earned income credit	50.		
n	51. Additional child tax credit	51.		
	52. Other payments	52.		
	53. Total payments	53.		
	54. Net tax due/-refund	54.		
	55. Marginal tax rate	55.	%	%

Name(s)

Taxpayer Identification Number

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
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Defined Contribution Plans

T/S	Trustee	Value on 12/31/24	RMD Per Account	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.	
1.					
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10.					

Total required minimum distributions (sum of all RMD Per Account columns)

Taxpayer: _____

Spouse: _____

Name

Taxpayer Identification Number

Trustee

Account #

Type

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 1. _____
2. Account holder's age as of birthday in 2025 2. _____
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 4. _____
5. Subtract line 4 from line 2 5. _____
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 6. _____
7. **Projected 2025 required minimum distribution.** Divide line 1 by line 6 7. _____

Worksheet for Beneficiaries

1. Balance of account on 12/31/2024 1. _____
2. Deceased owner's date of birth 2. _____
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 in Enter 4/1/

b. Date of birth is on or after 1/1/1951. Deceased owner turned/would have turned 73 in Enter 4/1/
4. Is the designated beneficiary an eligible designated beneficiary?

Yes.

No. } Go to line 5
5. Deceased owner's date of death 5. _____
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?
6. **Yes.** Go to line 7
6. **No.** If line 4 above is "Yes", skip line 7; go to line 8. Otherwise, skip lines 7 through 10; go to line 11
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 8. _____
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 9. _____
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 10. _____
11. Add 1 year to line 5 year and enter here 11. _____
12. Designated beneficiary's age as of birthday in line 11 year 12. _____
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 13. _____
14. If line 12 is greater than zero, enter the lesser of line 10 and line 12. Otherwise, enter line 10 14. _____
15. Use Table I from Publication 590-B, Appendix B to enter single life expectancy for age on greater of lines 13 and 14 15. _____
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 18. _____
19. Subtract line 18 from line 15. If the result is zero or less, enter zero on lines 19 and 20 19. _____
20. Enter the greater of line 9 and line 19 20. _____
21. **Projected 2025 required minimum distribution.** Divide line 1 by line 20 21. _____

Form 1040

Required Minimum Distribution - Projected Versus Actual Comparison Report

2024

Name(s)

Taxpayer Identification Number

Traditional IRAs, Inherited Roth IRAs, and Section 403(b) Plans

T/S	Trustee	2024 Projected	2024 Actual	Difference
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				

Defined Contribution Plans

T/S	Trustee	2024 Projected	2024 Actual	Difference
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				

Taxpayer Spouse

Total Projected Required Minimum Distribution (sum of all RMD Per Account columns)

Total Actual Required Minimum Distribution (sum of all RMD per Account columns)

Difference between the Projected RMD and the Actual RMD

Name

Taxpayer Identification Number

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
Routing Transit Number
Account Number
Type of Account
Joint Account?

Secondary Account #1

Name of Financial Institution
Routing Transit Number
Account Number
Type of Account
Joint Account?

Secondary Account #2

Name of Financial Institution
Routing Transit Number
Account Number
Type of Account
Joint Account?

Taxpayer Signature

Date

Spouse Signature

Date

Name _____

Taxpayer Identification Number _____

General information

Record of stock purchases

Record of nondividend & liquidating distributions

Basis in principal residence

Acquisition costs and other adjustments

Deferred gains from prior sale(s)

Prior year reduction due to debt discharge

Home #1**Home #2**

First-time homebuyer credit taken

Tax year first-time homebuyer credit taken

First-time homebuyer credit recaptured

First-time homebuyer credit, owners other than taxpayer

Basis in second residence

Basis in flow-through entities

Basis in collections & valuables

Form 3115 Section 481(a) adjustments

Gift tax information **Taxable Gifts** **Unified Credit Used**

Taxpayer

Spouse

Copies of 706(s) received

Copies of 709(s) filed

Copies of land contracts

Copies of trust documents

Copies of wills

Name

Taxpayer Identification Number

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 _____ **Tax Pct** Total Tax (In 27) divided Total Taxable Income (In 19) _____ %
Tax Method _____

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	Tax using Ordinary rates	Tax savings
-------------------------------	--------------------------	-------------

	Marginal Taxable Amount	Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	%
Capital Income	%
Capital Income - 1250	%
Capital Income - 1202	%

*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
2. 12% rate
3. 22% rate
4. 24% rate
5. 32% rate
6. 35% rate
7. 37% rate
8. **Total ordinary taxable income and ordinary tax.** Add lines 1 through 7

(a) Taxable Income

- 1a.
- 2a.
- 3a.
- 4a.
- 5a.
- 6a.
- 7a.
- 8a.

(b) Tax*

- 1b.
- 2b.
- 3b.
- 4b.
- 5b.
- 6b.
- 7b.
- 8b.

Income taxed at capital gains rates

9. 0% capital gains rate
10. 15% capital gains rate
11. 20% capital gains rate
12. 25% capital gains rate
13. 28% capital gains rate
14. **Total taxable capital gains and capital gains tax.** Add lines 9 through 13

- 9a.
- 10a.
- 11a.
- 12a.
- 13a.
- 14a.

- 9b.
- 10b.
- 11b.
- 12b.
- 13b.
- 14b.

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.
16.
17.
18.
19.

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.
21.
22.
23.
24.
25.
26.
27.

Name _____

Taxpayer Identification Number _____

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 _____

Tax Pct Total Tax (ln 24) divided by Total Taxable Income (ln 19) _____ %

Tax Method _____

 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

Tax using Ordinary rates

Tax savings

		Tax Rate		Amount of Income to Next Tax Bracket
Taxable Amount	Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	
Ordinary Income	%			
Capital Income	%			
Capital Income - 1250	%			
Capital Income - 1202	%			

Projected Income taxed at ordinary rates

1. 10.0% rate
2. 12.0% rate
3. 22.0% rate
4. 24.0% rate
5. 32.0% rate
6. 35.0% rate
7. 37.0% rate
8. **Total projected ordinary taxable income and ordinary tax.** Add lines 1 through 7.

(a) Taxable Income**(b) Tax**

- | | |
|----------|----------|
| 1a. | 1b. |
| 2a. | 2b. |
| 3a. | 3b. |
| 4a. | 4b. |
| 5a. | 5b. |
| 6a. | 6b. |
| 7a. | 7b. |
| 8a. | 8b. |

Projected Income taxed at capital gains rates

9. 0% capital gains rate
10. 15% capital gains rate
11. 20% capital gains rate
12. 25% capital gains rate
13. 28% capital gains rate
14. **Total projected taxable capital gains and capital gains tax.** Add lines 9 through 13.

- | | |
|-----------|-----------|
| 9a. | 9b. |
| 10a. | 10b. |
| 11a. | 11b. |
| 12a. | 12b. |
| 13a. | 13b. |
| 14a. | 14b. |

Total projected 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. **Projected taxable income** reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.

- | | |
|----------|----------|
| 15. | 15. |
| 16. | 16. |
| 17. | 17. |
| 18. | 18. |
| 19. | 19. |

Total projected tax

20. Total ordinary tax. Enter the amount from line 8b.
21. Total capital gains tax. Enter the amount from line 14b.
22. Add lines 20 and 21.
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.
24. **Total projected 2025 tax** reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22.

- | | |
|----------|----------|
| 20. | 20. |
| 21. | 21. |
| 22. | 22. |
| 23. | 23. |
| 24. | 24. |

Form 1040

Preparer Review Report

2024

Name

Taxpayer Identification Number

		Computed	Preparer	Differences
I n c o m e	1. Salaries and wages	1.		
	2. Taxable interest income	2.		
	3. Taxable dividend income	3.		
	4. Taxable state/local refunds	4.		
	5. Alimony received	5.		
	6. Business income/loss	6.		
	I 7. Capital gain/loss	7.		
	n 8. Other gains/losses	8.		
	c 9. Taxable IRA distributions	9.		
	o 10. Taxable pensions/annuities	10.		
	m 11. Rent and royalty income	11.		
	e 12. Farm rental income	12.		
	A 13. Partnership/S corp income	13.		
	d 14. Estate or trust income	14.		
	j 15. Farm income/loss	15.		
	u 16. Unemployment compensation	16.		
	s 17. Taxable social security	17.		
	t 18. Other income	18.		
	m 19. Total income	19.		
A d j u s t m e n t s	A 20. Moving expenses	20.		
	d 21. Deductible part of self-employment tax	21.		
	j 22. SEP/SIMPLE/Qualified plans deduction	22.		
	u 23. SE health insurance	23.		
	s 24. Alimony paid	24.		
	t 25. IRA deduction	25.		
	m 26. Other adjustments	26.		
	e 27. Total adjustments	27.		
	n 28. Adjusted gross income	28.		
D e d u c t i o n s	D 29. Medical	29.		
	e 30. Taxes	30.		
	d 31. Interest	31.		
	u 32. Contributions	32.		
	c 33. Casualty/theft losses	33.		
	t 34. Other itemized deductions	34.		
	i 35. Total Itemized Deductions	35.		
	o 36. Standard deduction	36.		
	n 37. Itemized or standard deduction taken	37.		
	s 38. Taxable income before Qual Bus Inc Ded (QBID)	38.		
	39. QBID	39.		
	40. Taxable income	40.		
T a x C o m p u t a t i o n	T 41. Income tax, Form 8962, and other repayments	41.		
	a 42. Alternative minimum tax	42.		
	x 43. Child care credit	43.		
	C 44. Other credits, including GBCs	44.		
	o 45. Total credits	45.		
	m 46. Net tax liability	46.		
	p 47. Self-employment taxes	47.		
	u 48. Other taxes	48.		
	t 49. Total tax	49.		
	a 50. Income tax withheld	50.		
	x 51. Est. tax payments and prior year overpayment	51.		
	C 52. Earned income credit	52.		
	o 53. Amount paid with extension	53.		
	m 54. Other payments	54.		
	p 55. Total payments	55.		
	u 56. Net tax due/refund	56.		

1040

Federal Return Summary

2024

Name _____

Taxpayer Identification Number _____

Tax Form _____

Filing Status _____

Tax Method Used _____

Dependents _____

Income

Salaries & wages _____
 Taxable interest income _____
 Tax exempt interest _____
 Dividend income _____
 Qualified dividends _____
 Taxable state/local refunds _____
 Alimony received _____
 Business income/-loss _____
 Capital gain/-loss _____
 Other gain/-loss (Form 4797) _____
 Taxable IRA distributions _____
 Taxable pension distributions _____
 Rental, royalty, partnership, etc. income/-loss _____
 Farm income/-loss _____
 Unemployment compensation _____
 Taxable social security benefits _____
 Other income _____
Total income _____

Tax Computation

Regular tax _____
 Excess advance premium tax credit _____
 Repayment clean vehicle transfers and other _____
 Alternative minimum tax _____
 Total tax before credits _____
 Child and dependent care credit _____
 Education credits _____
 Other credits _____
 Total credits _____
 Tax after credits _____
 Self-employment tax _____
 Additional tax on IRAs, etc. _____
 Other taxes _____
Total tax _____

Payments

Federal income tax withheld _____
 Estimated payments _____
 Other payments/credits _____
Total payments _____

Refund/Amount Due

Amount overpaid _____
 Overpayment applied _____
 Form 2210 penalty _____
Amount due/-refund _____
 Failure to file penalty _____
 Failure to pay penalty _____
 Late filing interest _____
Net amount due/-refund _____

2025 Estimates

1st quarter _____
 2nd quarter _____
 3rd quarter _____
 4th quarter _____
Total Estimates _____

Tax Rates

Marginal tax rate - Ordinary income* _____ %
 Marginal tax rate - Capital income* _____ %
 Effective tax rate _____ %

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

Adjustments

Moving expenses _____
 Deductible part of self-employment tax _____
 SEP, SIMPLE, and qualified plan deduction _____
 Self-employed health insurance deduction _____
 Alimony paid _____
 IRA deduction _____
 Student loan interest deduction _____
 Other adjustments _____
 Total adjustments _____
Adjusted gross income _____

Deductions

Medical and Dental expenses _____
 Taxes paid _____
 Interest paid _____
 Charitable contributions _____
 Other itemized deductions _____
 Total itemized deductions _____
 or, Standard deduction _____
 Taxable income before Qual Bus Inc Ded (QBID) _____
 QBID _____
Taxable income _____

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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

DAA

CUT HERE

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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.**

Dollars

DAA

CUT HERE

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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.**

Dollars

DAA

CUT HERE

Form 1040-ES (OCR) Estimated Tax for Individuals

(on bottom of page)

CUT HERE

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

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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

DAA

CUT HERE

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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.**

Dollars

DAA

CUT HERE

Form 1040-ES (OCR)Department of the Treasury
Internal Revenue Service**2025**

OMB No. 1545-0074

Estimated TaxPayment
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.**

Dollars

DAA

CUT HERE

Form 1040-ES (OCR) Estimated Tax for Individuals

(on bottom of page)

CUT HERE

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

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 Service

**Calendar 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	u
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1022

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 Service

Calendar 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	u
--	----------

1022

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 Service

Calendar 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	u
--	----------

1022

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 Service

Calendar 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	u
--	----------

1022

Form
1040EZIncome Tax Return for Single and
Joint Filers With No Dependents

(99)

2017

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	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).			
Foreign country name	Foreign province/state/county	Foreign postal code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse

IncomeAttach
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.

1

- 2** Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.

2

- 3** Unemployment compensation and Alaska Permanent Fund dividends (see instructions).

3

- 4** Add lines 1, 2, and 3. This is your **adjusted gross income**.

4

- 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.

 You Spouse

If no one can claim you (or your spouse if a joint return), enter \$10,400 if **single**; \$20,800 if **married filing jointly**. See back for explanation.

5

- 6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.
This is your **taxable income**.

u 6

- 7** Federal income tax withheld from Form(s) W-2 and 1099.

7

- 8a** **Earned income credit (EIC)** (see instructions)

8a

- b** Nontaxable combat pay election.

8b

- 9** Add lines 7 and 8a. These are your total payments and credits.

u 9

- 10** **Tax**. Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.

10

- 11** Health care: individual responsibility (see instructions) Full-year coverage

11

- 12** Add lines 10 and 11. This is your **total tax**.

12**Payments,
Credits,
and Tax****Refund**Have it directly
deposited! See
instructions and
fill in 13b, 13c,
and 13d, or
Form 8888.

- 13a** If line 9 is larger than line 12, subtract line 12 from line 9. This is your **refund**.

If Form 8888 is attached, check here **u** **13a****u b** Routing number **u c** Type: Checking Savings**u d** Account number **Amount
You Owe**

- 14** If line 12 is larger than line 9, subtract line 9 from line 12. This is the **amount you owe**. For details on how to pay, see instructions.

u 14Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No**Third Party
Designee**Designee's
name **u** _____
Phone no. **u** _____Personal identification
number (PIN) **u** **Sign
Here**

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 _____ Date _____ Your occupation _____ Daytime phone number _____

Spouse's signature. If a joint return, **both** must sign. Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **Paid
Preparer
Use Only**Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed _____ PTIN _____Firm's name **u** _____ Firm's EIN **u** _____Firm's address **u** _____ Phone no. _____

Your first name and initial

Last name

OMB No. 1545-0074

Your social security number

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

Last name

Spouse's social security number

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

Apt. no.

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).

Presidential Election Campaign

Foreign country name

Foreign province/state/county

Foreign postal code

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

 You Spouse**Filing status**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**Check only
one box.3 Married filing separately. Enter spouse's SSN above and full name here. **u**5 Qualifying widow(er) (see instructions)**Exemptions**6a Yourself. If someone can claim you as a dependent, do not check box 6a.

Boxes checked on 6a and 6b

b Spouse

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **u**

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7

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

b Tax-exempt interest. Do not include on line 8a.

8b

9a Ordinary dividends. Attach Schedule B if required.

9a

b Qualified dividends (see instructions).

9b

10 Capital gain distributions (see instructions).

10

11a IRA distributions. 11a

11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends.

13

14a Social security benefits. 14a

14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your total income.

u 15**Adjusted gross income**

16 Educator expenses (see instructions).

16

17 IRA deduction (see instructions).

17

18 Student loan interest deduction (see instructions).

18

19 Tuition and fees. Attach Form 8917.

19

20 Add lines 16 through 19. These are your total adjustments.

20

21 Subtract line 20 from line 15. This is your adjusted gross income.

u 21

Tax, credits, and payments		22 Enter the amount from line 21 (adjusted gross income). 22
		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, Total boxes checked <input checked="" type="checkbox"/> 23a <input type="checkbox"/>
		b If you are married filing separately and your spouse itemizes deductions, check here <input checked="" type="checkbox"/> 23b <input type="checkbox"/>
		24 Enter your standard deduction . 24
		25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25
		26 Exemptions. Multiply \$4,050 by the number on line 6d. 26
		27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. 27
		This is your taxable income . <input checked="" type="checkbox"/> 27
		28 Tax, including any alternative minimum tax (see instructions). 28
		29 Excess advance premium tax credit repayment. Attach Form 8962. 29
		30 Add lines 28 and 29. 30
		31 Credit for child and dependent care expenses. Attach Form 2441. 31
		32 Credit for the elderly or the disabled. Attach Schedule R. 32
		33 Education credits from Form 8863, line 19. 33
		34 Retirement savings contributions credit. Attach Form 8880. 34
		35 Child tax credit. Attach Schedule 8812, if required. 35
		36 Add lines 31 through 35. These are your total credits . 36
		37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37
		38 Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/> 38
		39 Add line 37 and line 38. This is your total tax . 39
		40 Federal income tax withheld from Forms W-2 and 1099. 40
		41 2017 estimated tax payments and amount applied from 2016 return. 41
		42a Earned income credit (EIC) . 42a
		b Nontaxable combat pay election. 42b
		43 Additional child tax credit. Attach Schedule 8812. 43
		44 American opportunity credit from Form 8863, line 8. 44
		45 Net premium tax credit. Attach Form 8962. 45
		46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments . <input checked="" type="checkbox"/> 46
Refund		47 If line 46 is more than line 39, subtract line 39 from line 46. 47
		This is the amount you overpaid .
		48a Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input checked="" type="checkbox"/> 48a
		ub Routing number <input type="text"/> uc Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
		ud Account number <input type="text"/>
		49 Amount of line 47 you want applied to your 2018 estimated tax . 49
Amount you owe		50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. <input checked="" type="checkbox"/> 50
		51 Estimated tax penalty (see instructions). 51
Third party designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. Designee's name _____ Phone no. _____ Personal ID number _____ (PIN) _____
Sign here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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 _____ Date _____ Your occupation _____ Daytime phone number _____
Joint return? See instr. Keep a copy for your records.		<input checked="" type="checkbox"/> X _____ <input type="checkbox"/> Z Spouse's signature. If a joint return, both must sign. Date _____ Spouse's occupation _____ If the IRS sent you an Identity Protection PIN, enter it here (see instr.) _____
Paid preparer use only		Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed _____ PTIN _____ Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____

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

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)		
Your first name and middle initial	Your last name	
Address (number, street, and apt. no.)		
City, town, or post office. If you have a foreign address, also complete spaces below.		State
Foreign country name	Foreign province/state/county	
Foreign postal code		

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

Form 1040-ES (2025)

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

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)		
Your first name and middle initial	Your last name	
Address (number, street, and apt. no.)		
City, town, or post office. If you have a foreign address, also complete spaces below.		State
Foreign country name	Foreign province/state/county	
Foreign postal code		

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

Form 1040-ES (2025)

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

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)		
Your first name and middle initial	Your last name	
Address (number, street, and apt. no.)		
City, town, or post office. If you have a foreign address, also complete spaces below.		State
Foreign country name	Foreign province/state/county	
Foreign postal code		

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

Form 1040-ES (2025)

2025 Estimated Tax
Payment Voucher 4

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

Your identifying number (SSN or ITIN) (employer identification number for an estate or trust)		
Your first name and middle initial	Your last name	
Address (number, street, and apt. no.)		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

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 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, 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

Separate here and mail with your payment and return.

CUT HERE

Form 1040-V (2024)

Form 1040-V

Department of the Treasury
Internal Revenue Service

Print or type

Payment Voucher for Individuals			
Do not staple or attach this voucher to your payment or return.			
Go to www.irs.gov/Payments for payment options and information.			
1 Your social security number (SSN) (if a joint return, SSN shown first on your return)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order. Make your check or money order payable to " United States Treasury "	
4 Your first name and middle initial		Last name	
If a joint return, spouse's first name and middle initial		Last name	
Home address (number and street)		Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below.
Foreign country name		State ZIP code	
		Foreign postal code	

OMB No. 1545-0074

2024

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

q Detach Here and Mail With Your Payment and Return q

Form **1040-V** (2024)

Department of the Treasury
Internal Revenue Service (99)

2024

Form 1040-V Payment Voucher

- " 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.

Enter the amount of your payment, ,
--

Amended U.S. Individual Income Tax Return

(Rev. February 2024)

Go to www.irs.gov/Form1040X for instructions and the latest information.

This return is for calendar year (enter year) or fiscal year (enter month and year ended)			
Your first name and middle initial	Last name	Your social security number	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, didn't previously want \$3 to go to this fund, but now do. 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.		State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code	

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:

	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			
2			
3			
4a			
4b			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
estimated tax	23		

Complete and sign this form on page 2.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1040-X (Rev. 2-2024)

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.

	A. Original number of dependents reported or as previously adjusted	B. Net change — amount of increase or (decrease)	C. Correct number
24 Reserved for future use	24		
25 Your dependent children who lived with you	25		
26 Reserved for future use	26		
27 Other dependents	27		
28 Reserved for future use	28		
29 Reserved for future use	29		

30 List ALL dependents (children and others) claimed on this amended return.

Dependents (see instructions):	(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
If more than four dependents, see instructions and check here					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>	<input 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.

Sign Here	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.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
Phone no.	Email address			
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN
	Firm's name	Phone no.		
	Firm's address	Firm's EIN		

For forms and publications, visit www.irs.gov/Forms.Form **1040-X** (Rev. 2-2024)

Name

Taxpayer Identification Number

	Original Amount	Net Change	Correct Amount
Filing Status			
1. Salaries and wages	1.		
2. Interest income	2.		
3. Dividend income	3.		
4. Taxable refunds	4.		
5. Alimony received	5.		
6. Business income/loss	6.		
7. Capital gains/losses	7.		
8. Other gains/losses	8.		
9. Taxable IRA distributions	9.		
10. Taxable pensions and annuities	10.		
11. Schedule E income/loss	11.		
12. Farm income/loss	12.		
13. Unemployment benefits	13.		
14. Taxable social security benefits	14.		
15. Other income	15.		
16. Total income (sum of lines 1-15)	16.		
17. Adjustments	17.		
18. Adjusted gross income (line 16 - line 17)	18.		
19. Medical and dental expenses	19.		
20. Taxes	20.		
21. Interest	21.		
22. Charitable contributions	22.		
23. Casualty and theft losses	23.		
24. Miscellaneous deductions	24.		
25. Allowable itemized deductions or standard deduction	25.		
26. Qualified business income deduction	26.		
27. Taxable income (line 18 - lines 25 and 26)	27.		
28. Tax (regular + AMT + exc adv PTC from Sch 2 (Form 1040) In 2)	28.		
29. Nonrefundable credits	29.		
30. Line 28 - line 29 (Tax - nonrefundable credits)	30.		
31. Other taxes	31.		
32. Total tax (line 30 + line 31)	32.		
33. Federal income tax withheld	33.		
34. Excess social security and tier 1 RRTA tax withheld	34.		
35. Estimated tax payments	35.		
36. Earned income credit	36.		
37. Additional child tax credit (Schedule 8812)	37.		
38. American opportunity credit (Form 8863)	38.		
39. Net premium tax credit (Form 8962)	39.		
40. Other refundable credits	40.		
41. Income tax allocated to the U.S. Virgin Islands (Form 8689)	41.		
42. Extension payment	42.		
43. Amount paid with original return	43.		
44. Additional tax paid after original return filed	44.		
45. Total payments (sum of lines 33-44)	45.		
46. Overpayment on original return	46.		
47. Amount owed/overpaid (line 32 - line 45 + line 46)	47.		

Bank Account Information for direct deposit. (Available for e-filed returns only)

Routing number

Type: Checking Savings

Account number

If marked, see Form 8888

Application for Tentative Refund

OMB No. 1545-0098

Department of the Treasury
Internal Revenue ServiceFor individuals, estates, or trusts.
File application on or after the date you file your annual income tax return.
Go to www.irs.gov/Form1045 for instructions and the latest information.

2024

Type or print	Name(s) shown on return			Social security or employer identification number
	Number, street, and apt. or suite no. If a P.O. box, see instructions.			Spouse's social security number (SSN)
	City, town or post office, state, and ZIP code. If a foreign address, also complete spaces below (see instructions).			Daytime phone number
	Foreign country name	Foreign province/county	Foreign postal code	
1 This application is filed to carry back:	a Net operating loss (NOL) (Form 172) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$	
2a For the calendar year 2024, or other tax year beginning , 2024, and ending , 20			b Date tax return was filed	

- 3** If this application is for an unused credit created by another carryback, enter year of first carryback:
- 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):
- 5** If SSN for carryback year is different from above, enter **a** SSN: and **b** Year(s):
- 6** If you changed your accounting period, give date permission to change was granted:
- 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)	preceding tax year ended:		preceding tax year ended:		preceding tax year ended:	
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
Note: If 1a and 1c are blank, skip lines 10 through 15.						
10 NOL deduction after carryback (see instructions)						
11 Adjusted gross income						
12 Deductions (see instructions)						
13 Subtract line 12 from line 11						
14 Exemptions (see instructions)						
15 Taxable inc. Line 13 minus line 14						
16 Income tax. See instructions and attach an explanation						
17 Excess advance payment(s) for premium tax credit and/or child tax credit (see instructions)						
18 Alternative minimum tax						
19 Add lines 16 through 18						

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

Form 1045 (2024)

Computation of Decrease in Tax <i>(continued)</i>	preceding		preceding		preceding		
	tax year ended: _____		tax year ended: _____		tax year ended: _____		
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback	
20 General business credit (see instructions)							
21 Net premium tax credit and child tax credit (see instructions)							
22 Other credits. Identify							
23 Total credits. Add lines 20 through 22							
24 Subtract line 23 from line 19							
25 Self-employment tax (see instructions)							
26 Additional Medicare Tax (see instructions)							
27 Net Investment Income Tax (see instructions)							
28 Reserved for future use							
29 Other taxes							
30 Total tax. Add lines 24 through 29							
31 Enter the amount from the "After carryback" column on line 30 for each year							
32 Decrease in tax. Line 30 minus line 31							
33 Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation)					33		
Sign Here	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.					Date	
Keep a copy of this application for your records.	Your signature					Date	
	Spouse's signature. If Form 1045 is filed jointly, both must sign.					Date	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature			Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name					Firm's EIN	
	Firm's address					Phone no.	

Net Operating Losses (NOLs)

For Individuals, Estates, and Trusts.

Go to www.irs.gov/Form172 for instructions and the latest information.

For calendar year _____, or other tax year beginning _____ and ending _____

Name(s) shown on return		Social security or employer identification number	
Address (number and street). If you have a P.O. box, see instructions.		Apt. or suite no.	Spouse's social security number (SSN)
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code
Foreign country name	Foreign province/county	Daytime phone number	
Foreign postal code			

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	
2	Nonbusiness capital losses before limitation. Enter as a positive number	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	
6	Nonbusiness deductions (see instructions). Enter as a positive number	
7	Nonbusiness income other than capital gains (see instructions)	
8	Add lines 5 and 7	
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	
11	Business capital losses before limitation. Enter as a positive number	
12	Business capital gains (without regard to any section 1202 exclusion)	
13	Add lines 10 and 12	
14	Subtract line 13 from line 11. If zero or less, enter -0-	
15	Add lines 4 and 14	
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	
17	Section 1202 exclusion. Enter as a positive number	
18	Subtract line 17 from line 16. If zero or less, enter -0-	
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)	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	
22	Subtract line 20 from line 15. If zero or less, enter -0-	
23	NOL deduction for losses from other years. Enter as a positive number	
24	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	

For Paperwork Reduction Act Notice, see the instructions.

Form **172** (12-2024)

Part II NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

- 1 NOL deduction.** Enter as a positive number
- 2 Taxable income before the current year NOL carryback.** For estates and trusts, increase this amount by the sum of the charitable deduction (see instructions)
- 3 Net capital loss deduction (see instructions)**
- 4 Section 1202 exclusion.** Enter as a positive number (see instructions)
- 5 Qualified business income deduction (see instructions)**
- 6 Adjustment to adjusted gross income (AGI) (see instructions)**
- 7 Adjustment to itemized deductions from line 33 below (see instructions)**
- 8 Estates and trusts,** enter exemption amount
- 9 Modified taxable income.** Add lines 2 through 8. If zero or less, enter -0-
- 10 NOL carryover to the subsequent year.**
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)
- Adjustment to Itemized Deductions
(Individuals Only).** Complete lines 11 through 33 for the carryback year(s) for which you itemized deductions **only** if line 3, 4, or 5 above is more than zero.
- 11 AGI before the current year NOL carryback**
- 12 Add lines 3 through 6 above**
- 13 Modified AGI.** Add lines 11 and 12
- 14 Medical and dental expenses after AGI limitation from Sch. A (Form 1040), or as previously adjusted**
- 15 Medical and dental expenses before AGI limitation from Sch. A (Form 1040), or as previously adjusted**
- 16 Multiply line 13 by 7.5% (0.075)**
- 17 Subtract line 16 from line 15. If zero or less, enter -0-**
- 18 Subtract line 17 from line 14**
- 19 Mortgage insurance premiums from Sch. A (Form 1040), for tax years before 2022, or as previously adjusted**
- 20 Refigured mortgage insurance premiums (see instructions)**
- 21 Subtract line 20 from line 19**

	preceding tax year ended:	preceding tax year ended:
1 NOL deduction. Enter as a positive number		
2 Taxable income before the current year NOL carryback. For estates and trusts, increase this amount by the sum of the charitable deduction (see instructions)		
3 Net capital loss deduction (see instructions)		
4 Section 1202 exclusion. Enter as a positive number (see instructions)		
5 Qualified business income deduction (see instructions)		
6 Adjustment to adjusted gross income (AGI) (see instructions)		
7 Adjustment to itemized deductions from line 33 below (see instructions)		
8 Estates and trusts, enter exemption amount		
9 Modified taxable income. Add lines 2 through 8. If zero or less, enter -0-		
10 NOL carryover to the subsequent year. 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)		
Adjustment to Itemized Deductions (Individuals Only). Complete lines 11 through 33 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.		
11 AGI before the current year NOL carryback		
12 Add lines 3 through 6 above		
13 Modified AGI. Add lines 11 and 12		
14 Medical and dental expenses after AGI limitation from Sch. A (Form 1040), or as previously adjusted		
15 Medical and dental expenses before AGI limitation from Sch. A (Form 1040), or as previously adjusted		
16 Multiply line 13 by 7.5% (0.075)		
17 Subtract line 16 from line 15. If zero or less, enter -0-		
18 Subtract line 17 from line 14		
19 Mortgage insurance premiums from Sch. A (Form 1040), for tax years before 2022, or as previously adjusted		
20 Refigured mortgage insurance premiums (see instructions)		
21 Subtract line 20 from line 19		

Part II NOL Carryover (see instructions) (continued)

Complete one column before going to the next column. Start with the earliest carryback year.

	preceding tax year ended: _____	preceding tax year ended: _____
22 Modified AGI from line 13		
23 Enter as a positive number any NOL carryback from a prior year that was deducted to figure line 11		
24 Add lines 22 and 23		
25 Total charitable contributions for Sch. A (Form 1040 or Form 1040-NR), or as previously adjusted (see instructions)		
26 Refigured charitable contributions (see instructions)		
27 Subtract line 26 from line 25		
28 Casualty and theft losses deduction from Form 4684		
29 Casualty and theft losses before AGI limitation from Form 4684		
30 Multiply line 22 by 10% (0.10)		
31 Subtract line 30 from line 29. If zero or less, enter -0-		
32 Subtract line 31 from line 28		
33 Combine lines 18, 21, 27, and 32; enter the result here and on line 7		

Name _____

Taxpayer identification number _____

Complete one column before going to the next column. Start with the earliest carryback year.

	preceding tax year ended u	preceding tax year ended u
1 AMT NOL deduction Enter as a positive number		
2 Alternative minimum taxable income before 2024 AMT NOL carryback.		
3 Net capital loss deduction (see instructions)		
4 Section 1202 exclusion. Enter as a positive number		
5 Domestic production activities deduction		
6 Adjustment to adjusted gross income (see instructions)		
7 Adjustment to itemized deductions (see instructions)		
8 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-		
9 Alternative taxable income limitation. (Enter 90% of line 8.)		
10 AMT NOL carryover Adjustment to Itemized Deductions (Individuals Only) 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.		
11 Adjusted gross income before 2024 NOL carryback		
12 Add lines 3 through 6 above		
13 Modified adjusted gross income. Add lines 11 and 12		
14 Medical expense adjustment from Worksheet B		
15 Enter the smaller of Worksheet B, line 17, or 2.5% of line 13 above.		
16 Medical and dental from Form 6251, line 2		
17 Subtract line 16 from line 15.		
18 Combine line 14 and line 17		
19 Mortgage insurance premiums adjustment from Worksheet B, line 21		
20 Charitable contributions adjustment from Worksheet B, line 27		
21 Casualty and theft losses adjustment from Worksheet B, line 32		
22 Adjustment to itemized deductions Combine lines 18 through 21		

Name

Taxpayer Identification Number

Enter applicable carryback year					
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): <ul style="list-style-type: none"> • \$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					

Form
1040Department 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	Last name	Your social security number		
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number		
Home address (number and street). If you have a P.O box, see instructions.		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.	
City, town, or post office. If you have a foreign address, also complete spaces below.		State		ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code		

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

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

 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):**Digital Assets** At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No**Standard Deduction** **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status 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 instr. and check here	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
			Child tax credit	Credit for other dependents		

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

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

Form **1040** (2024)

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16		
	17 Amount from Schedule 2, line 3	17		
	18 Add lines 16 and 17	18		
	19 Child tax credit or credit for other dependents from Schedule 8812	19		
	20 Amount from Schedule 3, line 8	20		
	21 Add lines 19 and 20	21		
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22		
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23		
	24 Add lines 22 and 23. This is your total tax	24		
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	25a 25b 25c 25d		
	26 2024 estimated tax payments and amount applied from 2023 return	26		
	27 Earned income credit (EIC)	27		
	28 Additional child tax credit from Schedule 8812	28		
	29 American opportunity credit from Form 8863, line 8	29		
	30 Reserved for future use	30		
	31 Amount from Schedule 3, line 15	31		
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
	33 Add lines 25d, 26, and 32. These are your total payments	33		
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	34 35a		
Direct deposit? See instructions.	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number			
	36 Amount of line 34 you want applied to your 2025 estimated tax	36		
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37		
	38 Estimated tax penalty (see instructions)	38		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions Designee's name	<input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Phone no. Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	
	Spouse's signature. If a joint return, both must sign.	Date Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)	
	Phone no. Email address			
Paid Preparer	Preparer's name	Preparer's signature	Date PTIN	Check if: <input type="checkbox"/> Self-employed
Use Only	Firm's name		Phone no.	
	Firm's address		Firm's EIN	

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

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040 or 1040-SR, line 11	2			
	3 Multiply line 2 by 7.5% (0.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4			
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box		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		
	6 Other taxes. List type and amount:		6		
7 Add lines 5e and 6			7		
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Reserved for future use		8d		
	e Add lines 8a through 8c		8e		
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9			10	
	Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions			
		12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		12	
13 Carryover from prior year			13		
14 Add lines 11 through 13				14	
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				
Other Itemized Deductions	16 Other—from list in instructions. List type and amount:				
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12				
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box				

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

See separate instructions.

Your first name and middle initial

Last name

Your identifying number
(see instructions)

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

Apt. no.

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status Single Married filing separately (MFS) Qualifying surviving spouse (QSS) Estate Trust

Check only one box.

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

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**Dependents**
(see instructions):

(1) First name

Last name

(2) Dependent's identifying number

(3) Relationship to you

(4) Check the box if qualifies for (see instr.):

Child tax credit

Credit for other dependents

If more than four dependents, see instructions and check here **Income**

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

1a

Effectively

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

1b

Connected

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

1c

With U.S.

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

1d

Trade or

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

1e

Business

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

1f

g Wages from Form 8919, line 6 _____

1g

h Other earned income (see instructions) _____

1h

i 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

z Add lines 1a through 1h _____

1z

2a Tax-exempt interest _____

2a

b Taxable interest _____

2b

3a Qualified dividends _____

3a

b Ordinary dividends _____

3b

4a IRA distributions _____

4a

b Taxable amount _____

4b

5a Pensions and annuities _____

5a

b Taxable amount _____

5b

6 Reserved for future use _____

6

7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here

7

8 Other income from Schedule 1 (Form 1040), line 10 _____

8

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

9

10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income** _____

10

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

11

12 **Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) _____

12

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

13a

b Exemptions for estates and trusts only (see instructions) _____

13b

c Add lines 13a and 13b _____

13c

14 Add lines 12 and 13c _____

14

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

15

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

Go to www.irs.gov/Form1040NR for instructions and the latest information.Form **1040-NR** (2024)

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

Your identifying number

Taxes You

Paid 1 a State and local income taxes

1a

1b

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

Gifts to U.S.

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

2

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

4 Carryover from prior year

4

5 Add lines 2 through 4

5

**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

**Other
Itemized
Deductions**

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

7

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

8

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

Schedule A (Form 1040-NR) 2024

SCHEDULE NEC (Form 1040-NR)

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **7B**

Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

Go to www.irs.gov/Form1040NR for instructions and the latest information.

**Attachment
8**

7B

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

Your identifying number

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

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.

17 Add columns (f) and (g) of line 16

17 (

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

SCHEDULE 1

(Form 1040)

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

OMB No. 1545-0074

2024Attachment
Sequence No. 01Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

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

Your social security number

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

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

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

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

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

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2024Attachment
Sequence No. **02**

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

Your social security number

Part I Tax

- 1 Additions to tax:
- a Excess advance premium tax credit repayment. Attach Form 8962
 - 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): _____
 - 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		
1b		
1c		
1d		
1e		
1f		
1y		
1z		
2		
3		

Part II Other Taxes

- 4 Self-employment tax. Attach Schedule SE
- 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
- 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

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16	

(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:

- 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: _____

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

- 18 Total additional taxes. Add lines 17a through 17z
- 19 Recapture of net EPE from Form 4255, line 1d, column (I)
- 20 Section 965 net tax liability installment from Form 965-A
- 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

18	_____
19	_____
20	_____
21	_____

Name _____

Taxpayer Identification Number _____

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. _____
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. _____
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. _____
4. Multiply line 3 by 80% (.80) 4. _____
5. Enter the amount from Form 1040, line 38 5. _____
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. _____
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. _____
8. Multiply line 7 by 3% (.03) 8. _____
9. Enter the **smaller** of line 4 or line 8 9. _____
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. _____

Form 1040NR Itemized Deduction Worksheet Amounts

Line 1 - Itemized deductions before phaseout _____

Line 9 - Itemized Deduction Phaseout Amount _____

Line 3 - Itemized deduction subject to phaseout _____

Line 10 - Total itemized deductions _____

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)	_____	_____	_____
Gifts to U.S. Charity (Line 5)	_____	_____	_____
Casualty (Line 6)	_____	_____	_____
Misc 2% AGI (Line 13)	_____	_____	_____
Misc Other (Line 14)	_____	_____	_____
Total	_____	_____	_____

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)	_____	_____	_____	_____
Taxes (Line 9)	_____	_____	_____	_____
Interest (Line 15)	_____	_____	_____	_____
Charity (Line 19)	_____	_____	_____	_____
Casualty (Line 20)	_____	_____	_____	_____
Misc 2% AGI (Line 27)	_____	_____	_____	_____
Misc Other (Line 28)	_____	_____	_____	_____
Total	_____	_____	_____	_____

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 for instructions and the latest information.

EIN

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested			
2 Trade name of business (if different from name on line 1)		3 Executor, administrator, trustee, "care of" name	
4a Mailing address (room, apt., suite no. and street, or P.O. box)		5a Street address (if different) (Don't enter a P.O. box.)	
4b City, state, and ZIP code (if foreign, see instructions)		5b City, state, and ZIP code (if foreign, see instructions)	
6 County and state where principal business is located			
7a Name of responsible party		7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
8c If 8a is "Yes," was the LLC organized in the United States?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) _____ <input type="checkbox"/> Other (specify) _____		<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Military/National Guard _____ <input type="checkbox"/> Farmers' cooperative _____ <input type="checkbox"/> REMIC _____ Group Exemption Number (GEN) if any _____	
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State _____	Foreign country _____
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type) _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) _____		<input type="checkbox"/> Banking purpose (specify purpose) _____ <input type="checkbox"/> Changed type of organization (specify new type) _____ <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Created a trust (specify type) _____ <input type="checkbox"/> Created a pension plan (specify type) _____	
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and 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 type="checkbox"/>	
Agricultural _____ Household _____ Other _____			
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) _____			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Real estate		<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Other (specify) _____	
<input type="checkbox"/> Rental & leasing <input type="checkbox"/> Manufacturing		<input type="checkbox"/> Wholesale—agent/broker <input type="checkbox"/> Wholesale—other <input type="checkbox"/> Retail	
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here _____			
Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.			
Third Party Designee	Designee's name _____		Designee's telephone number (include area code) _____
	Address and ZIP code _____		Designee's fax number (include area code) _____
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.		Applicant's telephone number (include area code) _____	
Name and title (type or print clearly)		Applicant's fax number (include area code) _____	
Signature _____		Date _____	

Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

Go to 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	Worker's name	
Firm's mailing address (include street address, apt. or suite no., city, state, and ZIP code)	Worker's mailing address (include street address, apt. or suite no., city, state, and ZIP code)	
Trade name	Worker's daytime telephone number	Worker's alternative telephone number
Firm's fax number	Worker's fax number	Worker's social security number
Firm's telephone number (include area code)	Firm's employer identification number	Worker's employer identification number (if any)

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.

Part I General Information

1 This form is being completed by: Firm Worker
for services performed from beginning date _____ to ending date _____.
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) _____

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: _____.
- 4 How did the worker obtain the job? Attach any advertisement.
 Application Bid Employment Agency Other (specify) _____.
- 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. _____
- 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 \$ _____.
- 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.

- 6 Describe the firm's business.

- 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: _____
 Previous owner's taxpayer identification number: _____ Change was a: Sale Merger Acquisition Reorganization
 Other (specify) _____
 Description of above change: _____
 Date of change (MM/DD/YY): _____
- 8 What is the worker's job title? _____
 Describe the worker's duties. _____
- 9 Which do you believe the worker is? Check only one. Employee Independent contractor
 Explain. _____
- 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? _____
 If "Yes," explain any differences between the services provided. _____
- 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. _____
- b Is the work done under an oral agreement? _____ Yes No
 If "Yes," describe the details of the agreement. _____

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? _____
- 2 Who gives the worker work assignments?
 How are the assignments received? In person Phone Email Text message
 Other (specify) _____
- 3 Who determines the methods by which the assignments are performed? _____
- 4 If problems or complaints arise, who is contacted?
 Who is responsible for the resolution? _____

**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)
- b Describe the worker's primary services. Sales Timesheets Patient logs
 Other (specify)
- 7 Where are the services performed? If more than one location, what percentage of the worker's time is spent at each location?
 Firm premises %
 Worker's office or shop %
 Customer's location %
 Other (specify) %
- 8a Is the worker required to attend meetings? Yes No
 If "Yes," what type of meetings? Sales Staff Other (specify)
- b Is the worker penalized if unable to attend a meeting? Yes No
 If "Yes," what is the penalty?
- 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)
- 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.

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:
- The worker:
- b Are supplies, equipment, materials, or property provided by another party? Yes No
 If "Yes," explain.
- 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.)
- 3 Are expenses incurred by the worker in the performance of services for the firm? Yes No
 If "Yes," explain.
- 4a Are expenses reimbursed by the firm? Yes No
 If "Yes," provide the frequency and amount.
- b Are expenses reimbursed by another party? Yes No
 If "Yes," explain.
- 5a What type of pay does the worker receive? Salary Commission Hourly Wage Piece Work Lump Sum
 Other (specify)
- b If paid commission, does the firm guarantee a minimum amount of pay? Yes No
 If "Yes," explain.
- 6 Can the worker request advance pay? Yes No
 If "Yes," how often? Daily Weekly Monthly Other (specify)
- 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.
- 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.

b Does the worker take a financial loss by performing services? Yes No

If "Yes," explain.

10a Who sets the rate of pay for the services performed? Firm Worker Other (specify)

b If products are sold, who sets the product price? Firm Worker Other (specify)

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)

2 Can the firm or worker end the work relationship without penalty? Yes No

If "No," explain.

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?

4 Is there an agreement prohibiting competition between the firm and the worker? Yes No

If "Yes," explain or attach available documentation.

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.

7 Does the worker assemble or process a product at home? Yes No

If "Yes," who provides the materials and instructions or patterns?

If "Yes," what does the worker do with the finished product? Return to the firm Provide to another party Sell it

Other (specify)

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)

b Under whose name are services performed? Firm Worker

Other (specify)

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)

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?

2 Is the worker provided leads (names and contact information) for potential new customers? Yes No

If "Yes," who provides the leads?

3 Is the worker required to report on potential new customers contacted? Yes No

If "Yes," what are the reporting requirements?

4 Does the firm set terms and conditions of sale? Yes No

If "Yes," explain.

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)

**Did you remember to answer all questions and
refer to the Instructions for Form SS-8 at [www.irs.gov/pub/irs-pdf/iss8.pdf?](http://www.irs.gov/pub/irs-pdf/iss8.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?
If "Yes," how much did the worker pay? \$ _____
- 8 Where does the worker sell the product? Home Retail establishment Online
 Other (specify) _____
- 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. _____
- 10 Does the worker sell life insurance full time? Yes No
 Yes No
- 11 Does the worker sell other types of insurance for the firm?
If "Yes," enter the percentage of the worker's total working time spent in selling other types of insurance %
- 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? %
- 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. _____

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?

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.
For tax year ending

OMB No. 1545-0007

Attachment Sequence No. **117**

Name(s) as shown on return

Identifying number

Part I Acquisitions

1 Name of block and title of account

2 Location of property (by legal subdivisions or map surveys)

3a Name and address of seller or person from whom property was acquired

b Date acquired

4 Amount paid: a In cash

b In interest-bearing notes

c In non-interest-bearing notes

5a Amount of other consideration

b Explain the nature of other consideration and how you determined the amount shown on line 5a.

6 Legal expenses

7 Cruising, surveying, and other acquisition expenses

8 Total cost or other basis of property. Add lines 4a through 7

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

b Other unimproved land

Acre

c Improved land (describe) **u**

Acre

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

e Premerchantable timber. Make an allocation here only if it is a factor in the total cost or value of the land.

t

f Improvements (list separately)

g Mineral rights

h Total cost or other basis (same amount as line 8). Add lines 9a through 9g

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 u 		
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 u 	(a) Quantity	(b) Cost or other basis
2 Estimated quantity of timber and cost or other basis returnable through depletion at end of the preceding tax year		
3 Increase or decrease of quantity of timber required by way of correction		
4a Addition for growth (number of years covered u)		
b Transfers from premerchantable timber account		
c Transfers from deferred reforestation account		
5 Timber acquired during tax year		
6 Addition to capital during tax year		
7 Total at end of tax year, before depletion. Add lines 2 through 6		
8 Unit rate returnable through depletion, or basis of sales or losses. Divide line 7, column (b), by line 7, column (a)		
9 Quantity of timber cut during tax year		
10 Depletion for the current tax year. Multiply line 8 by line 9		
11 Quantity of standing timber sold or otherwise disposed of during tax year		
12 Allowable as basis of sale. Multiply line 8 by line 11		
13 Quantity of standing timber lost by fire or other cause during tax year		
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)		
15 Total reductions during tax year: a In column (a), add lines 9, 11, and 13		
b In column (b), add lines 10, 12, and 14		
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		
17 Quantity of cut timber that was sold as logs or other rough products		
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 type="checkbox"/> Yes	<input type="checkbox"/> No
b Are you revoking your section 631(a) election (see instructions)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Effective date **u**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)

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			
2 Total			
3 Total reforestation expenses			
4a Amount to be expensed under section 194(b). (See instructions for limitations)			
b Amount to be amortized under IRC 194(a), including remaining reforestation expenditures not expensed under section 194(b)			

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 1	Acres	Total cost or other basis. Give amount of March 1, 1913 appreciation, if included	Average rate per acre
2 Balance at beginning of year			
3 Acquisitions during year			
4 Sales during year			
5 Other changes			
6 Balance at end of year. Add lines 2 and 3, subtract line 4 and add or subtract line 5			

Additional Information.

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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

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> Married filing jointly or Qualifying surviving spouse <small>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.)</small>		

TIP: Consider using the estimator at 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, and how to elect to have no federal income tax withheld (if permitted).

Step 2: Income From a Job and/or Multiple Pensions/ Annuities (Including a Spouse's Job/ Pension/ Annuity)	<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. See page 2 for examples on how to complete Step 2.</p> <p>Do only one of the following.</p> <p>(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or</p> <p>(b) Complete the items below.</p> <p>(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-" \$ _____</p> <p>(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-" \$ _____</p> <p>(iii) Add the amounts from items (i) and (ii) and enter the total here \$ _____</p>
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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.

Step 3: Claim Dependent and Other Credits	<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 \$ _____</p> <p>Multiply the number of other dependents by \$500 \$ _____</p> <p>Add other credits, such as foreign tax credit and education tax credits \$ _____</p> <p>Add the amounts for qualifying children, other dependents, and other credits and enter the total here \$ _____</p>	3	\$
Step 4 (optional): Other Adjustments	<p>(a) Other income (not from jobs or pension/annuity payments). 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</p>	4(a)	\$
	<p>(b) Deductions. 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</p>	4(b)	\$
	<p>(c) Extra withholding. Enter any additional tax you want withheld from each payment</p>	4(c)	\$

**Step 5:
Sign
Here**

Your signature (This form is not valid unless you sign it.)

Date

Form W-4V

(Rev. February 2018)

Department of the Treasury
Internal Revenue Service**Voluntary Withholding Request**

(For unemployment compensation and certain Federal Government and other payments.)

u Go to www.irs.gov/FormW4V for the latest information.

CUT HERE

Form W-4V

(Rev. February 2018)

Department of the Treasury
Internal Revenue Service**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	Last name	2 Your social security number
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3 Home address (number and street or rural route)	City or town	State	ZIP code
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4 Claim or identification number (if any) you use with your payer

5 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**

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

DAA

Form **W-4V** (Rev. 2-2018)

Request for Taxpayer
Identification Number and CertificationGo to 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.)					
2 Business name/disregarded entity name, if different from above.					
<p>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.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)</p> <p>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.</p> <p><input type="checkbox"/> Other (see instructions)</p>					
<p>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.</p>					
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)				
6 City, state, and ZIP code					
7 List account number(s) here (optional)					

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
.....
or
Employer identification number
.....

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.

Sign Here	Signature of U.S. person	Date
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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 for instructions and the latest information.

1 Name and PTIN (Print in ink or Type)	First name _____ Middle name _____ Last name _____ <input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application (Enter PTIN: _____)		
2 Year of Application/ Renewal	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 type="checkbox"/> Current calendar year <input type="checkbox"/> Next calendar year Prior year(s) (YYYY): If you are applying for a prior year(s), write each year(s) below. Use the following format. (YYYY) See line 2 instructions for additional guidance. <input type="checkbox"/> Prior year(s)		
3 SSN and Date of Birth You must provide your SSN or check the N/A box	Provide your U.S. issued Social Security Number (SSN) . If you have an SSN, you are required to provide it. Failure to provide your SSN or check the N/A box will result in your PTIN application being rejected.	SSN _____ If you do not have an SSN, then check the N/A box. <input type="checkbox"/> N/A	Provide your Date of Birth . Make sure to use the standard U.S. format (Month/Day/Year). (Example: "April 01, 1956" = 04/01/1956)
4 Personal Mailing Address and Phone Number	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address. City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country. _____ Phone Number _____		
5a Business Mailing Address and Phone Number	Business address <input type="checkbox"/> Check here if your business address is the same as your personal mailing address. If different, enter it below. City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country. Domestic business phone number _____ International business phone number _____ EXT. _____		
b Business Identification	Are you self-employed or an owner, partner, or officer of a tax return preparation business? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," then complete this line. If "No," go to line 6. Enter the business name. Your CAF Number _____ EIN _____ EFIN _____ Website address (optional)		

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:	

6 Email Address	Enter the email address that should be used to contact you. Provide an email address you have access to at ALL times.		
7 Past Felony Convictions If "Yes," you must provide an explanation. If this line is left blank, your form will not be processed	Have you been convicted of a felony in the past 10 years? You must check a box		<input type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes," list the date and the type of felony conviction(s).		
8 Address of Your Last U.S. Individual Income Tax Return Filed	Enter the address used on your last individual U.S. federal tax return you filed.		
	<input type="checkbox"/> Check here if you have never filed a U.S. federal tax return or do not have a U.S. federal tax filing requirement. If this is an initial application, See line 8 instructions for documents that must be submitted with this form.		
9 Filing Status and Tax Year on Last U.S. Individual Income Tax Return Filed	<input type="checkbox"/> Single	<input type="checkbox"/> Head of Household	
	<input type="checkbox"/> Married filing jointly	<input type="checkbox"/> Qualifying widow(er) with dependent child	
	<input type="checkbox"/> Married filing separately	Tax Year (YYYY) _____	
	Note: If your last return was filed more than 4 years ago, see instructions.		
10 Federal Tax Compliance If this line is left blank, your form will not be processed	Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? Note: If you have never filed a U.S. individual income tax return because you are not required to do so, check the "Yes" box.		You must check a box <input type="checkbox"/> Yes <input type="checkbox"/> No
	If "No," provide an explanation.		
11 Data Security Responsibilities	I am aware that paid tax return preparers are required by law to create and maintain a written information security plan that provides data and system security protections for all taxpayer information. <input type="checkbox"/> See IRS Publication 5708 and 4557 for more information about your responsibilities.		

12 Professional Credentials	<p>Check all that apply. Note: DO NOT check any professional credentials that are currently expired or retired. 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 type="checkbox"/> Attorney – Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Certified Public Accountant (CPA) – Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Agent (EA) Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Actuary Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Retirement Plan Agent (ERPA) Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> State Regulated Tax Return Preparer –Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Certifying Acceptance Agent (CAA) Number: _____</p> <p><input type="checkbox"/> None</p>		
13 Fees	<p>The fee is an application processing fee and is nonrefundable. 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>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.</p> <p>Make your check or money order payable to IRS Tax Pro PTIN Fee 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>2025 PTIN fee: \$19.75 2024 - 2021 PTIN fee: \$19.75</p> <p>No fee is due for years 2020 or prior.</p>		
Sign Here	<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>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.</p> <p>Your signature (Please use blue or black ink)</p>		
	<p>Date (MM/DD/YYYY)</p>		

How To File

Online. Go to the webpage 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 AbatementGo to 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) _____

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)		
Name of spouse if filing Form 843 relating to a joint return (see instructions)	Spouse's social security number (SSN)		
Address (number and street or P.O. box if mail is not delivered to street address)	Apt., room, or suite no.		
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code	Employer ID number (EIN)
Foreign country name	Foreign province/state/county		Foreign postal code
Name and address shown on return if different from above	Daytime telephone number		

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) _____ Ending date (MM/DD/YYYY) _____

2 Amount to be refunded or abated. \$ _____

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 _____ b _____ c _____ d _____ e _____ f _____
g _____ h _____ i _____ j _____ k _____ l _____

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 Employment **b** Estate **c** Gift **d** Excise **e** Income **m** Fee **g** 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 706 b 709 c 940 d 941 e 943 f 944 g 945 h 990-PF
 i 1040 j 1120 k 4720 l CT-2 m Branded Prescription Drug (BPD) Fee
 n Other (specify) _____

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 _____

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.

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.

If the IRS sent you an Identity Protection PIN, enter it here (see instr.)

If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

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.)

Date _____

Signature (spouse, if filing Form 843 relating to a joint return)

Date _____

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

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

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part II Transferee Information

Name of eligible section 965(h) transferee (see instructions for definition)

Taxpayer identification number

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

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 group
- c 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 3 Provide a detailed description of the acceleration event:

.....**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) \$ _____
- 5 Enter the date on which the next installment payment is due

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: _____
.....

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/> Print name <hr/> Email address	 Date <hr/> Print title <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/> Print Name <hr/> Email address	 Date <hr/> Print title <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.

(December 2019)
Department of the Treasury
Internal Revenue Service

Part I Transferor Information

Name of eligible section 965(i) transferor (see instructions for definition)

Taxpayer identification number

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part II Transferee Information

Name of eligible section 965(i) transferee (see instructions for definition)

Taxpayer identification number

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part III Identifying Information of the S Corporation (with respect to which the section 965(i) election was effective)

Name

Taxpayer identification number

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 %

4 Provide a detailed description of the triggering event that led to the transfer agreement:

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) \$

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):

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

Form 965-D (12-2019)

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

Sign Here	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
	Print name	Print title
	Email address	Daytime phone

Transferee

Sign Here	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
	Print name	Print title
	Email address	Daytime phone

965-E

Form (December 2019)
Department of the Treasury
Internal Revenue Service

Consent Agreement Under Section 965(i)(4)(D)

u Go to www.irs.gov/Form965 for instructions and the latest information.

OMB No. 1545-0123

File in Duplicate
(see *When and Where To File* in the separate instructions)

Part I Shareholder Information

Name of Shareholder	Taxpayer identification number
---------------------	--------------------------------

Address (number, street, room, suite, or P.O. box number)

City or town, state or province, country, and ZIP or foreign postal code

Part II Identifying Information of the S Corporation (with respect to which the section 965(i) election was in effect)

Name	Taxpayer identification number
------	--------------------------------

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** _____
 2 Provide a detailed description of the triggering event that gave rise to the need for consent to make a section 965(h) election:

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 \$ **u** _____
 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? **u** Yes **u** No
 6 Did the leverage ratio (see instructions) of the shareholder, immediately after the triggering event, exceed 3:1? **u** Yes **u** No
 7 Provide any additional information pertaining to the shareholder's ability to pay (see instructions):

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

Sign Here	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
	Print name	Print title
	Email address	Daytime phone

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 for instructions and the latest information.

Name shown on Form 1040-NR (foreign partner)

Your identifying number

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							
B							
C							
D							

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

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

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

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

For calendar year _____, or other tax year beginning _____, and ending _____.

See separate instructions.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

Name _____

Identifying number as shown
on page 1 of your tax return

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 _____

i If box f is checked, enter the country code for the treaty country. See instructions _____

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	(1)				
	(2)				
	(3)				
B	(1)				
	(2)				
	(3)				

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)						
	(2)						
	(3)						

Subtotal by Relation Back Year of Taxpayer

(add amounts in columns 10, 11, and 12) _____

B	(1)						
	(2)						
	(3)						

Subtotal by Relation Back Year of Taxpayer

(add amounts in columns 10, 11, and 12) _____

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	(1)							
	(2)							
	(3)							
B	(1)							
	(2)							
	(3)							
	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)	13. Check Box if Section 905(c)(2) Two Year Rule Applies (see instructions)
A	(1)							<input type="checkbox"/>
	(2)							<input type="checkbox"/>
	(3)							<input type="checkbox"/>
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12)								
B	(1)							<input type="checkbox"/>
	(2)							<input type="checkbox"/>
	(3)							<input type="checkbox"/>
Subtotal by Relation Back Year of Taxpayer (add amounts in columns 10, 11, and 12)								

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					
B					

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				
B				

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 Payor (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)					
(2)					
(3)					
(4)					
(5)					
	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)		<input type="checkbox"/>	<input type="checkbox"/>		
(2)		<input type="checkbox"/>	<input type="checkbox"/>		
(3)		<input type="checkbox"/>	<input type="checkbox"/>		
(4)		<input type="checkbox"/>	<input type="checkbox"/>		
(5)		<input type="checkbox"/>	<input type="checkbox"/>		

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	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)		
Foreign country name	Foreign province/county/state	Foreign postal code

Part I Eligibility Requirements

Filing Status	<input type="checkbox"/> Single	<input type="checkbox"/> Head of household
Check only one box	<input type="checkbox"/> Married filing jointly (even if only one had income)	<input type="checkbox"/> Qualifying widow(er)
	Married filing separately	

1 Adjusted gross income – Enter the amount of your adjusted gross income (AGI) from your 2011

Form 1040, line 37 (Form 1040A, line 21, or Form 1040EZ, line 4) 1. \$ _____

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. \$ _____**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.

Terms, Conditions, and Legal Agreement	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). Note. The IRS will notify you only if your application is not approved.
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Failure to pay the full amount by the payment extension date	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).

Signature of authorized IRS official

DateForm **1127-A** (2011)

- u Do not sign this form unless all applicable lines have been completed.
 - u Request may be rejected if the form is incomplete or illegible.
 - u For more information about Form 4506, visit www.irs.gov/form4506 .

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-998-9946** 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.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions).	
4 Previous address shown on the last return filed if different from line 3 (see instructions).	
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.	
<p>Caution: If the tax return is being sent to the third party, ensure that lines 5 through 7 are completed before signing. (see instructions).</p> <p>6 Tax return requested. 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. ► _____</p> <p>Note: If the copies must be certified for court or administrative proceedings, check here _____ <input type="checkbox"/></p>	
7 Year or period requested. Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions). _____ _____ _____ _____	
8 Fee. There is a \$30 fee for each return requested. 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.	
a Cost for each return _____	\$ 30.00
b Number of returns requested on line 7 _____	
c Total cost. Multiply line 8a by line 8b _____	\$ _____
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 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

Sign
Here

Signature (see instructions)

Data

Page 1

[View Details](#) | [Edit](#) | [Delete](#)

Section 1

P-1

卷二

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.

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	2 Name used on fraudulent return
3 SSN owner's current mailing street address	3a SSN owner's current mailing city, state, and ZIP
4 SSN owner's complete address shown on last return if different from above	

Step 2 – Provide Requestor Information

5 What is your relationship to the taxpayer named in Step 1

Check the box that best applies

- Self (*you are the taxpayer*)
- Parent or guardian of a minor child
- Representative named on Form 2848, Power of Attorney
- Guardian, executor, or representative named on court documents

6 Requestor's SSN or Taxpayer Identification Number (*if different than Step 1*). See instructions

Requestor's name (*if different than Step 1*)

Mailing address where the documents should be sent (*if different than Step 1*)

City, state, and ZIP where the documents should be sent (*if different than Step 1*)

6a Representative CAF number (*if applicable*)

Step 3 – Provide Tax Year(s) Requested

7 Enter the tax year(s) of the individual income tax form(s) you are requesting

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>)	Date
-----------------------	--	------

Requestor's daytime telephone number

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.

OMB No. 1545-1872

Tip: Get faster service: Online at 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.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 Customer file number (if applicable) (see instructions)	
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. ►	
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 <input type="checkbox"/>	
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 <input type="checkbox"/>	
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 <input type="checkbox"/>	
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 <input type="checkbox"/>	
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 <input type="checkbox"/>	
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.	

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

Sign Here

Signature (see instructions)

Date

Title (if line 1a above is a corporation, partnership, estate, or trust)

Spouse's signature

Date

Short Form Request for Individual Tax Return Transcript

- u** Request may not be processed if the form is incomplete or illegible.
u For more information about Form 4506T-EZ, visit www.irs.gov/form4506tez.

Tip: Get faster service: Online at 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.	1b First social security number or individual taxpayer identification number on tax return
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 Customer file number (if applicable) (see instructions)	

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.

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	X _____	Signature (see instructions)	Date
	Z _____	Spouse's signature	Date

Phone number of taxpayer on line 1a or 2a

Form 4970

Tax on Accumulation Distribution of Trusts

OMB No. 1545-0192

2024Attachment
Sequence No. 178Department of the Treasury
Internal Revenue ServiceAttach to beneficiary's tax return.
Go to www.irs.gov/Form4970 for the latest information.

A Name(s) as shown on return	B Social security number	
C Name and address of trust	D Employer identification number	
E Type of trust (see instructions) <input type="checkbox"/> Domestic <input type="checkbox"/> Foreign	F Beneficiary's date of birth	G Enter the number of trusts from which you received accumulation distributions in this tax year

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
2 Distributions of income accumulated before you were born or reached age 21	2
3 Subtract line 2 from line 1	3
4 Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4
5 Total (add lines 3 and 4)	5
6 Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6
7 Taxable part of line 5 (subtract line 6 from line 5)	7
8 Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8
9 Average annual amount considered distributed (divide line 3 by line 8)	9
10 Multiply line 9 by 25% (0.25)	10
11 Number of earlier tax years to be taken into account (see instructions)	11
12 Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12
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

Part II Tax Attributable to the Accumulation Distribution

	(a)	(b)	(c)
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14		
15 Enter amount from line 12 in each column	15		
16 Recomputed taxable income (add lines 14 and 15)	16		
17 Income tax on amounts on line 16	17		
18 Income tax before credits on line 14 income	18		
19 Additional tax before credits (subtract line 18 from line 17)	19		
20 Tax credit adjustment	20		
21 Subtract line 20 from line 19	21		
22 Alternative minimum tax adjustments	22		
23 Combine lines 21 and 22	23		
24 Add columns (a), (b), and (c), line 23	24		
25 Divide the line 24 amount by 3.0	25		
26 Multiply the amount on line 25 by the number of years on line 11	26		
27 Enter the amount from line 4	27		
28 Partial tax attributable to the accumulation distribution (subtract line 27 from line 26) (If zero or less, enter -0-)	28		

For Paperwork Reduction Act Notice, see the instructions.

Form 4970 (2024)

**Consent To Extend the Time To Assess Tax
Related to Contested Foreign Income Taxes—
Provisional Foreign Tax Credit Agreement**

Go to www.irs.gov/Form7204 for instructions and the latest information.

OMB No. 1545-2296

Attachment
Sequence No. **204**

Name(s) of consenting taxpayer(s)

Identifying number (see instructions)

Social security number of spouse (only if a joint income tax return was filed)

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

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 _____, 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:

 - b Name of payor: _____
Payor's EIN or reference ID number: _____
 - c Reference ID number for the contested foreign income tax: _____
 - d Country or U.S. territory to which contested foreign income tax was paid (enter code — see instructions): _____
 - e Amount of contested foreign income tax remitted, in local currency, and date(s) of remittance(s) (mm/dd/yyyy): _____

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 for instructions and the latest information.Claiming deduction as (check one): Building owner Designer of energy efficient property (EEP)

Identifying number _____

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	-----		%	<input type="checkbox"/>	<input type="checkbox"/>			
B	-----		%	<input type="checkbox"/>	<input type="checkbox"/>			
C	-----		%	<input type="checkbox"/>	<input type="checkbox"/>			
D	-----		%	<input type="checkbox"/>	<input type="checkbox"/>			

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			<input type="checkbox"/>		<input type="checkbox"/>	
B			<input checked="" type="checkbox"/>		<input type="checkbox"/>	
C			<input type="checkbox"/>		<input type="checkbox"/>	
D			<input type="checkbox"/>		<input type="checkbox"/>	
	(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(i))	
A						
B						
C						
D						

3 **Total section 179D deduction.** Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions

3

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				
B				
C				
D				

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				
B				
C				
D				

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 for instructions and the latest information.

2024

Check if: Amended Return Final Return	Name of establishment	Employer identification number
	Number and street (don't enter a P.O. box). See instructions.	Type of establishment (check only one box)
	City or town, state, and ZIP code	<input type="checkbox"/> 1 Evening meals only <input type="checkbox"/> 2 Evening and other meals <input type="checkbox"/> 3 Meals other than evening meals <input type="checkbox"/> 4 Alcoholic beverages
	Employer's name (see instructions)	Establishment number (see instructions)
Number and street (or P.O. box number, if mail isn't delivered to street address)	Apt. or suite no.	
City, state, and ZIP code (if a foreign address, see instructions)		
Does this establishment accept credit cards, debit cards, or other charges?		Yes (lines 1 and 2 must be completed) <input type="checkbox"/> No <input type="checkbox"/>
1 Total charged tips for calendar year 2024	1	
2 Total charge receipts showing charged tips (see instructions)	2	
3 Total amount of service charges of less than 10% paid as wages to employees	3	
4a Total tips reported by indirectly tipped employees	4a	
b Total tips reported by directly tipped employees	4b	
Note: Complete the Employer's Optional Worksheet for Tipped Employees in the instructions to determine potential unreported tips of your employees.		
c Total tips reported (add lines 4a and 4b)	4c	
5 Gross receipts from food and beverages (not less than line 2—see instructions)	5	
6 Multiply line 5 by 8% (0.08) or the lower rate shown here _____ granted by the IRS. If you use a lower rate, attach a copy of the IRS determination letter to this return	6	
Note: 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.		
7 Allocation of tips. If line 6 is more than line 4c, enter the excess here	7	
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.		
a Allocation based on hours-worked method (see instructions for restriction)	<input type="checkbox"/>	
Note: 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) _____		
b Allocation based on gross receipts method	<input type="checkbox"/>	
c Allocation based on good-faith agreement	<input type="checkbox"/>	
8 Enter the total number of directly tipped employees at this establishment during 2024		

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

Date

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

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)	Employer identification number
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
	City or town, state, and ZIP code	

Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property

1a Name of original donor of the property	1b Identifying number(s)
1c Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
1d City or town, state, and ZIP code	
Note. Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).	
2a Name of charitable organization	2b Employer identification number
2c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
2d City or town, state, and ZIP code	

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	3b Employer identification number
3c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
3d City or town, state, and ZIP code	
4a Name of preceding donee	4b Employer identification number
4c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
4d City or town, state, and ZIP code	

For Paperwork Reduction Act Notice, see Instructions for Form 990.

Form 8282 (Rev. 10-2021)

Part III Information on DONATED PROPERTY

<p>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.)</p>		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"> ● 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. ● 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. 	
A
B
C
D

		Donated Property			
		A	B	C	D
5	Date the organization received the donated property (MM/DD/YY)				
6	Date the original donee received the property (MM/DD/YY)				
7	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)				
8	Amount received upon disposition	\$	\$	\$	\$

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.

 Signature of officer	Title	 Date
--	-------	--

Sign Here 	<p>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.</p> <table border="0"> <tr> <td style="width: 33%; vertical-align: top;">  Signature of officer </td> <td style="width: 33%; text-align: center;">Title</td> <td style="width: 33%; vertical-align: top;">  Date </td> </tr> </table>	 Signature of officer	Title	 Date
 Signature of officer	Title	 Date		
<hr/> <p>Type or print name</p> <hr/>				

Low-Income Housing Credit Allocation
and Certification**u** Go to www.irs.gov/Form8609 for instructions and the latest information.**Part I Allocation of Credit**Check if: Addition to Qualified Basis Amended Form

A Address of building (do not use P.O. box) (see instructions)	B Name and address of housing credit agency
C Name, address, and TIN of building owner receiving allocation	D Employer identification number of agency
	E Building identification number (BIN)

TIN u

1a Date of allocation u	b Maximum housing credit dollar amount allowable	1b	
2 Maximum applicable credit percentage allowable (see instructions)	2	%	
3a Maximum qualified basis	3a		
b Check here u <input 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	%	
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-)	4	%	
5a Date building placed in service	u		
b Check here u <input 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 type="checkbox"/> Newly constructed and federally subsidized b <input type="checkbox"/> Newly constructed and not federally subsidized c <input type="checkbox"/> Existing building			
d <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized			
f <input 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.

} } Name (please type or print) } Date
Signature of authorized official

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		
8a Original qualified basis of the building at close of first year of credit period	8a		
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?		<input type="checkbox"/> Yes	<input 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 type="checkbox"/> Yes	<input 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)?	u	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10 Check the appropriate box for each election.			
Caution: 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))	u	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b Elect not to treat large partnership as taxpayer (section 42(j)(5))	u	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c Elect minimum set-aside requirement (section 42(g)) (see instructions): <input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60 <input type="checkbox"/> Average income <input type="checkbox"/> 25-60 (N.Y.C. only)			
d Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions)		<input 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.

} } } Date
Signature Taxpayer identification number
} } } Date
Name (please type or print) First year of the credit period

Recapture of Low-Income Housing Credit

 Attach to your return. Go to www.irs.gov/Form8611 for instructions and the latest information.

Note: Complete a separate Form 8611 for each building to which recapture applies.

A Name(s) shown on return	B Identifying number
C Address of building (as shown on Form 8609)	D Building identification number (BIN)
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: (1) Issuer's name (3) Name of issue	E Date placed in service (from Form 8609) (2) Date of issue (4) CUSIP number

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
2 Credits included on line 1 attributable to additions to qualified basis (see instructions)	2
3 Credits subject to recapture. Subtract line 2 from line 1	3
4 Credit recapture percentage (see instructions)	4
5 Accelerated portion of credit. Multiply line 3 by line 4	5
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6
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. (Note: 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
8 Enter recapture amount from flow-through entity (see Note above)	8
9 Enter the unused portion of the accelerated amount from line 7 (see instructions)	9
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10
11 Enter interest on the line 10 recapture amount (see instructions)	11
12 Total amount subject to recapture. Add lines 10 and 11	12
13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions)	13
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
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

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
17 Total recapture. Add lines 7 and 16 (see instructions)	17

For Paperwork Reduction Act Notice, see instructions.

Application for United States
Residency Certification**u** 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 Vrfd: ____ / ____ / ____

Electronic payment confirmation no. u

Applicant's name

Applicant's U.S. taxpayer identification number

If a joint return was filed, spouse's name (see instructions)

If a joint return was filed, spouse's U.S. taxpayer identification number

If a separate certification is needed for spouse, check here **u**

1 Applicant's name and taxpayer identification number as it should appear on the certification if different from above

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.

3a Mail Form 6166 to the following address:

b Appointee Information (see instructions):Appointee Name **u** CAF No. **u**
Phone No. **u** Fax No. **u**

4 Applicant is (check appropriate box(es)):

a Individual. Check all applicable boxes.

<input type="checkbox"/> U.S. citizen	<input type="checkbox"/> U.S. lawful permanent resident (green card holder)	<input type="checkbox"/> Sole proprietor
<input type="checkbox"/> Other U.S. resident alien. Type of entry visa u	Current nonimmigrant status u and date of change (see instructions) u	
<input type="checkbox"/> Dual-status U.S. resident (see instructions). From u	to u	
<input type="checkbox"/> Partial-year Form 2555 filer (see instructions). U.S. resident from u to u		

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**If a dual-resident corporation, specify other country of residence **u**

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**Check 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**i Disregarded entity. Check if: LLC LP LLP Other (specify) **u**j Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) **u**

Applicant name:

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**

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**

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**

Parent's/owner's name and address **u**and U.S. taxpayer identification number **u****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).****8** Tax period(s) on which certification will be based (see instructions).**9** Purpose of certification. Must check applicable box (see instructions).

- Income tax VAT (specify NAICS codes) **u**
- Other (must specify) **u**

10 Enter penalties of perjury statements and any additional required information here (see instructions).**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

Date

Name and title (print or type)

Spouse's signature. If a joint application, **both** must sign.

Name (print or type)

Applicant Name						Applicant TIN					
Appointee Name (If Applicable)											
Calendar year(s) for which certification is requested (must be the same year(s) indicated on line 7)											
<p>11 Enter the number of certifications needed in the column to the right of each country for which certification is requested.</p> <p>Note. 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).</p>											
Column A			Column B			Column C			Column D		
Country	CC	#	Country	CC	#	Country	CC	#	Country	CC	#
Armenia	AM		Finland	FI		Latvia	LG		South Africa	SF	
Australia	AS		France	FR		Lithuania	LH		Spain	SP	
Austria	AU		Georgia	GG		Luxembourg	LU		Sri Lanka	CE	
Azerbaijan	AJ		Germany	GM		Mexico	MX		Sweden	SW	
Bangladesh	BG		Greece	GR		Moldova	MD		Switzerland	SZ	
Barbados	BB		Hungary	HU		Morocco	MO		Tajikistan	TI	
Belarus	BO		Iceland	IC		Netherlands	NL		Thailand	TH	
Belgium	BE		India	IN		New Zealand	NZ		Trinidad and Tobago	TD	
Bermuda	BD		Indonesia	ID		Norway	NO		Tunisia	TS	
Bulgaria	BU		Ireland	EI		Pakistan	PK		Turkey	TU	
Canada	CA		Israel	IS		Philippines	RP		Turkmenistan	TX	
China	CH		Italy	IT		Poland	PL		Ukraine	UP	
Cyprus	CY		Jamaica	JM		Portugal	PO		United Kingdom	UK	
Czech Republic	EZ		Japan	JA		Romania	RO		Uzbekistan	UZ	
Denmark	DA		Kazakhstan	KZ		Russia	RS		Venezuela	VE	
Egypt	EG		Korea, South	KS		Slovak Republic	LO				
Estonia	EN		Kyrgyzstan	KG		Slovenia	SI				
Column A - Total			Column B - Total			Column C - Total			Column D - Total		
<p>12 Enter the total number of certifications requested (add columns A, B, C, and D of line 11).....</p>									u		

Initial and Annual Expatriation Statement

For calendar year 2024 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form8854 for instructions and the latest information.

Please print or type.

OMB No. 1545-0074

2024Attachment
Sequence No. **112**

Name _____

Identifying number (see instructions) _____

Part I General Information. For all filers.

1 Mailing address and telephone number where you can be reached after expatriation _____

2 Address of principal foreign residence (if different from line 1) _____

3 Country of tax residence (if different from line 2) _____

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 _____
 Long-term resident _____
 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 _____

6 List all countries (including the United States) of which you are a citizen. See instructions.

a Name of country _____

b Date you became a citizen of each country listed in line 6a (see instructions) _____

7 How you became a U.S. citizen By birth By naturalization

8a Date you became a U.S. lawful permanent resident _____

b Date your U.S. lawful permanent resident status was revoked or abandoned (see instructions) _____

c Date you relinquished your permanent resident card (see instructions) _____

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
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2 Enter your net worth on the date of your expatriation for tax purposes _____ \$ _____

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 No5 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 No6 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 No7 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

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.

Assets	(a) FMV	(b) U.S. adjusted basis
1 Cash, including bank deposits		
2 Marketable stock and securities issued by U.S. companies		
3 Marketable stock and securities issued by foreign companies		
4 Nonmarketable stock and securities issued by U.S. companies		
5 Nonmarketable stock and securities issued by foreign companies		
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		
b Provide the name, address, and EIN, if any, of any such company		
6 Pensions or similar retirement arrangements (both U.S. and foreign) (see instructions)		
7 Deferred compensation (including stock options) (see instructions)		
8 Partnership interests (see instructions)		
9 Assets held in trust (see instructions)		
10 Beneficial interests in trusts not included in line 9 (see instructions)		
11 Intangibles used in the United States		
12 Intangibles used outside the United States		
13 Loans to U.S. persons		
14 Loans to foreign persons		
15 Real property located in the United States		
16 Real property located outside the United States		
17 Business property located in the United States		
18 Business property located outside the United States		
19 Other assets (see instructions)		
20 Total assets. Add lines 1 through 5 and lines 6 through 19. Don't include amounts on line 5a in this total		
Liabilities	Amount	
21 Installment obligations		
22 Mortgages, etc.		
23 Other liabilities (see instructions)		
24 Total liabilities. Add lines 21 through 23		
25 Net worth. Subtract line 24 from line 20, column (a)		

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)
3 Total. Add the amounts in column (d) and column (e)						
4 Total tax deferred. Add the amounts in column (g). Enter here and on Part II, Section D, line 5						

* 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).

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	
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	
4 Subtract line 3 from line 2. This is the amount of tax eligible for deferral	4	
5 Enter the total tax deferred from Part II, Section C, line 4, column (g)	5	
• 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)

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.

	Amount of distribution	Amount withheld at source, if any
1		
2		
3		

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.

	Amount of distribution	Amount withheld at source, if any
1		
2		
3		

Sign Here	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. Your signature Date			
Paid Preparer Use Only	Print/Type preparer's name Firm's name Firm's address	Preparer's signature Firm's EIN Phone no.	Date	Check <input type="checkbox"/> if self-employed PTIN

Extraterritorial Income Exclusion

Attach to your tax return.
 See separate instructions.

Name(s) as shown on return

Identifying number

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 u
- 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 u
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions) u
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less? Yes No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
- (1) You met the 50% foreign direct cost test (see instructions).
- (2) 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 b Product or product line
- c Check the applicable box to indicate the basis of your reporting:
- (1) Transaction-by-transaction:
(a) Aggregate on Form 8873 (b) Aggregate on tabular schedule (c) Tabular schedule of transactions
- (2) 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
- 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
- 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
- 9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property
- 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
- 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
- 12 Engineering or architectural services for construction projects outside the United States
- 13 Managerial services provided to unrelated persons (see instructions)
- 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)
- 15 **Foreign trading gross receipts.** Add lines 6 through 13 in column (a)
- 16 Add lines 7 through 14 in column (b)
- 17 **Cost of goods sold:**
- a Inventory at beginning of year
- b Purchases
- c Cost of labor
- d Additional section 263A costs (attach schedule)
- e Other costs (attach schedule)
- f Total. Add lines 17a through 17e
- g Inventory at end of year
- h Subtract line 17g from line 17f
- 18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16
- 19 Other expenses and deductions (see instructions) (attach schedule)
- 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
- 21 **Foreign sale and leasing income.** In column (b), subtract line 19 from line 18

	(a) Foreign Trade Income	(b) Foreign Sale and Leasing Income
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17a		
17b		
17c		
17d		
17e		
17f		
17g		
17h		
18		
19		
20		
21		

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	22	
23 Costs and expenses allocable to the amount reported on line 22: a Cost of direct material attributable to property sold	23a	23c
b Cost of direct labor attributable to property sold	23b	
c Add lines 23a and 23b		
24 Subtract line 23c from line 22	24	
25 Worldwide gross receipts from sales of the product or product line	25	
26 Costs and expenses allocable to the amount reported on line 25: a Cost of goods sold attributable to property sold	26a	26c
b Other expenses and deductions attributable to gross income	26b	
c Add lines 26a and 26b		
27 Subtract line 26c from line 25. (Note: If -0- or less, stop here. You may not use Part III to determine your qualifying foreign trade income. Go to line 37.)	27	
28 Overall profit percentage. Divide line 27 by line 25. Carry the result to at least three decimal places	28	
29 Overall profit percentage limitation. Multiply line 22 by line 28	29	
30 Foreign trade income using marginal costing. Enter the smaller of line 24 or line 29	30	

Section B — 15% of Foreign Trade Income Method

31 Multiply line 30 by 15% (.15)	31	
32 Foreign trade income using full costing. Enter the amount from line 20	32	
33 Enter the smaller of line 31 or line 32	33	

Section C — 1.2% of Foreign Trading Gross Receipts Method

34 Multiply line 22 by 1.2% (.012)	34	
35 Multiply line 30 by 30% (.30)	35	
36 Enter the smallest of lines 32, 34, or 35	36	

Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)

37 Enter your foreign trade income from line 20	37	
38 Multiply line 37 by 15% (.15)	38	
39 Enter your foreign trading gross receipts from line 15	39	41
40 Multiply line 39 by 1.2% (.012)	40	
41 Multiply line 38 by 2.0	41	
42 Enter the smaller of line 40 or line 41	42	
43 Enter your foreign sale and leasing income from line 21	43	
44 Multiply line 43 by 30% (.30)	44	
45 Enter the greatest of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter	45	
Note: 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	46	48
47 If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a)	47	
48 Multiply line 46 by line 47	48	
49 Add lines 45 and 48	49	
50 Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions)	50	
51 Qualifying foreign trade income. Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion	51	
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)	52	

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 for the latest information.

Attachment
Sequence No. **160**

Name(s) shown on return

Identifying number

Name of policyholder, if different from above

Identifying number, if different from above

Type of business

1	Enter the number of employees the policyholder had at the end of the tax year	1	
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	
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	
4a	Does the policyholder have a valid consent for each employee included on line 2? See instructions	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Carbon Oxide Sequestration Credit

Attach to your tax return.
Go to www.irs.gov/Form8933 for instructions and the latest information.

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:

2 Facility's EPA e-GGRT ID number(s), if available:

3 Type (disposal in geological storage, enhanced oil or natural gas recovery, utilization):

4a If different than filer, enter (i) owner's name: and (ii) owner's TIN:

b Address of the facility (if applicable):

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):

6 Date placed in service (MM/DD/YYYY):

7 Total metric tons of carbon oxide captured during the tax year:

Section 2 — Industrial Facility Information

	Yes	No
8 Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
9 Is the facility an electricity-generating facility?	<input type="checkbox"/>	<input type="checkbox"/>
10 Is the facility a direct air capture (DAC) facility? If "Yes," skip to line 16	<input type="checkbox"/>	<input type="checkbox"/>
11 If the facility isn't an electricity-generating or DAC facility, state the nature of the facility (for example, ethanol production, cement manufacturing, etc.):	<input type="checkbox"/>	<input type="checkbox"/>
12 Does the facility described above process carbon dioxide or any other gas from underground deposits?	<input type="checkbox"/>	<input type="checkbox"/>
a 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 type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
c 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 type="checkbox"/>	<input type="checkbox"/>
d 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 type="checkbox"/>	<input type="checkbox"/>
13 What were the emissions of carbon oxide during the tax year (amount released to the atmosphere plus amount captured)?	<input type="checkbox"/>	<input type="checkbox"/>
a Of the amount listed on line 13, what amount was carbon dioxide?	<input type="checkbox"/>	<input type="checkbox"/>
b Of the amount listed on line 13, what amount was carbon monoxide?	<input type="checkbox"/>	<input type="checkbox"/>
14 Were first-year carbon oxide emissions annualized for this tax year?	<input type="checkbox"/>	<input type="checkbox"/>
a 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:	<input type="checkbox"/>	<input type="checkbox"/>
15 Was aggregation of multiple facilities required to achieve the requisite carbon capture thresholds?	<input type="checkbox"/>	<input type="checkbox"/>
a If you answered "Yes" to line 15, attach a statement that lists the facilities and describes the appropriateness of their aggregation.	<input type="checkbox"/>	<input type="checkbox"/>

Section 3 — Carbon Capture Equipment and DAC Facility Information

	Yes	No
16 Is carbon captured by a DAC facility?	<input type="checkbox"/>	<input type="checkbox"/>
17 Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
18 Was any carbon capture equipment placed in service on or after February 9, 2018, and before 2023? See instructions	<input type="checkbox"/>	<input type="checkbox"/>
19 Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
20 Are you the owner of the carbon capture equipment described in Section 1?	<input type="checkbox"/>	<input type="checkbox"/>
a If you answered "No" to line 20, state your authority for claiming the credit:	<input type="checkbox"/>	<input type="checkbox"/>
21 Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
22 For the carbon capture equipment described in Section 1, what was the carbon capture capacity on or after February 9, 2018?	<input type="checkbox"/>	<input type="checkbox"/>
23 Was additional equipment installed on or after February 9, 2018?	<input type="checkbox"/>	<input type="checkbox"/>
a Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
b Reserved for future use.	<input type="checkbox"/>	<input type="checkbox"/>
c Is the place-in-service date of the carbon capture equipment described on line 23 determined pursuant to the 80/20 rule?	<input type="checkbox"/>	<input type="checkbox"/>
d If you answered "Yes" to line 23c, state your investment in:		
(i) New carbon capture equipment	<input type="checkbox"/>	<input type="checkbox"/>
(ii) The fair market value of pre-existing carbon capture equipment	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input type="checkbox"/>
f If you answered "Yes" to line 23e, state your investment in a transportation pipeline:	<input type="checkbox"/>	<input type="checkbox"/>
24 What was the total amount of carbon oxide captured during the tax year (in metric tons)?	<input type="checkbox"/>	<input type="checkbox"/>
a Of the amount listed on line 24, what amount was carbon dioxide?	<input type="checkbox"/>	<input type="checkbox"/>
b Of the amount listed on line 24, what amount was carbon monoxide?	<input type="checkbox"/>	<input type="checkbox"/>
25 Were first-year carbon oxide emissions annualized for this tax year?	<input type="checkbox"/>	<input type="checkbox"/>
a If you answered "Yes" to line 25, state the annualized carbon oxide emissions:	<input type="checkbox"/>	<input type="checkbox"/>

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

Section 4 — Information About Carbon Oxide Sequestration Credit and Your Elections (continued)

		Yes	No
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 type="checkbox"/>	<input type="checkbox"/>
30	Does the facility capture qualified carbon oxide and dispose of it in secure geological storage?	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input 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 type="checkbox"/>	<input 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 type="checkbox"/>	<input 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		
b Metric tons captured and securely stored (physically disposed) by you	1b		
c Metric tons captured and securely stored (physically disposed) by another person	1c		
d Add lines 1b and 1c	1d		
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		
f Subtract line 1e from line 1d	1f		
g Credit rate or applicable dollar amount (see instructions)	1g		
h Multiply line 1f by line 1g	1h		
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		

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			
b Metric tons captured and injected by you	2b			
c Metric tons captured and injected by another person	2c			
d Add lines 2b and 2c	2d			
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			
f Subtract line 2e from line 2d	2f			
g Credit rate or applicable dollar amount (see instructions)	2g			
h Multiply line 2f by line 2g		2h		
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		
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			
b Metric tons captured and physically utilized by you	3b			
c Metric tons captured and physically utilized by another person	3c			
d Add lines 3b and 3c	3d			
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			
f Subtract line 3e from line 3d	3f			
g Credit rate or applicable dollar amount (see instructions)	3g			
h Multiply line 3f by line 3g		3h		
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		
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				
b				
c				
d Add lines 4a, 4b, and 4c in column (iv)	4d			
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			
f Add lines 4d and 4e		4f		
5 Carbon oxide sequestration credit from partnerships and S corporations (see instructions)		5		
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		
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		

**Schedule A
(Form 8933)**

(December 2024)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Disposal or Enhanced Oil Recovery Owner Certification**Attach to Form 8933.**Go to www.irs.gov/Form8933 for instructions and the latest information.

OMB No. 1545-0123

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

3 Employer identification number (EIN)

2 Address

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

5 EIN

6 Name and location (county and state) of facility (if supplier supplied any qualified carbon oxide)

7 Type of industrial facility at which the supplier captured its qualified carbon oxide

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

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

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

13 Metric tons of nonqualified carbon oxide received by you during the calendar year

13

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

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

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

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 for instructions and the latest information.

Name(s) shown on return

Identifying number

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				
B				
C				
D				

Part II Information About the Geological Disposal Site

- 2 Name and location (county and state, or offshore tract)

- 3 Name and EIN of the operator of the site

- 4 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose

5a IRS-issued registration number(s) for the geological disposal facility	5b Geological disposal site's EPA e-GGRT ID number(s), if available	6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began
---	---	--

- 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

- 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						<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

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) _____	(ii) _____	(iii) _____			
	(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						
B						
C						
D						
Total						
	(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						
B						
C						
D						
Total						

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

Name(s) shown on return

Enhanced Oil Recovery Operator Certification

OMB No. 1545-0123

Attach to Form 8933.
Go to www.irs.gov/Form8933 for instructions and the latest information.

Name(s) shown on return	Identifying number
-------------------------	--------------------

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				
B				
C				
D				

Part II Information About the EOR Project

2 Name and location (county and state)	3 Name and EIN of the person who, for purposes of Regulations section 1.45Q-2(h), is the operator of the project
--	--

4 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose

5a IRS-issued registration number(s) for the EOR project	5b EPA e-GGRT ID number(s), if available	6 Date (MM/YYYY) on which the injection of captured qualified carbon oxide began
--	--	--

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

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

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

17 If line 15 is ISO 27916, attach a copy of the ISO 27916 documentation for the year.

18 If line 15 is ISO 27916, attach a copy of the certification completed by a qualified independent engineer or geologist.

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				<input type="checkbox"/>	<input type="checkbox"/>
B				<input type="checkbox"/>	<input type="checkbox"/>
C				<input type="checkbox"/>	<input 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) _____	(ii) _____	(iii) _____		(f) Metric tons delivered	(g) Metric tons stored
	(b) Metric tons delivered	(c) Metric tons stored	(d) Metric tons delivered	(e) Metric tons stored		
A						
B						
C						
D						
Total						
	(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						
B						
C						
D						
Total						

- 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**

OMB No. 1545-0123

Attach to Form 8933.

Go to www.irs.gov/Form8933 for instructions and the latest information.

Name(s) shown on return

Identifying number

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 _____	(b) 1st previous calendar year _____	(c) 2nd previous calendar year _____	(d) 3rd previous calendar year _____
A (i) Owner's name				
(ii) Employer identification number (EIN)				
(iii) Address				
(iv) Operating interest (%)				
B (i) Owner's name				
(ii) EIN				
(iii) Address				
(iv) Operating interest (%)				
C (i) Owner's name				
(ii) EIN				
(iii) Address				
(iv) Operating interest (%)				
D (i) Owner's name				
(ii) EIN				
(iii) Address				
(iv) Operating interest (%)				

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)

4a For purpose of Regulations section 1.45Q-2(h), enter project operator's name

4b And EIN

5 Other company(ies) identified as the operator of the project for any other purpose(s) and the nature of the purpose

6a IRS-issued registration number(s) for the geological disposal site

6b EPA e-GGRT ID number(s), if available

7 Date (MM/YYYY) on which the injection of captured carbon oxide began

8a If the EOR project was previously certified under section 43, state the name of the certified project

8b And the date (MM/YYYY) of the petroleum engineer's certification

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 oxide 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.

17 If the amount of sequestered carbon oxide 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.

Part II Determination of Recaptured Qualified Carbon Oxide

- 1 List the total metric tons of qualified carbon oxide securely stored in the geological disposal site or EOR project during the year
- 2 Metric tons of qualified carbon oxide 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 oxide 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 oxide won't eventually migrate to the atmosphere.
- 5 Qualified carbon oxide 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 oxide.
- 7 Which regulatory agencies were made aware of the leakage of qualified carbon oxide?
- 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.

1	
2	
3	
5	

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	(i) Owner's name	(i) Owner's name	(i) Owner's name	(i) Owner's name	
				(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	(ii) EIN	
A 1st previous calendar year									
B 2nd previous calendar year									
C 3rd previous calendar year									
D Total. Add rows A through C									
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)									

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	3 EIN
--------	-------

2 Address

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	5 EIN
--------	-------

6 Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide)	7 Type of industrial facility at which the supplier captured its qualified carbon oxide
--	---

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										
B 2nd previous calendar year										
C 3rd previous calendar year										
D Total metric tons. Add rows A through C										
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										
F Total metric tons. Add rows A through C										
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										

**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 for instructions and the latest information.

OMB No. 1545-0123

Name(s) shown on return

Identifying number

Part I Information About the Electing Taxpayer and the Credit Claimant**Section 1 — Electing taxpayer's information from Form 8933**

1 Name	3 Taxpayer identification number (TIN)
2 Address	
4 Location of capture facility	5 Paced-in-service date of carbon capture equipment. See Rev. Rul. 2021-13, 2021-30 I.R.B. 152
6 Type of industrial facility	
7a IRS-issued registration number for each facility where carbon oxide was captured	7b EPA e-GGRT ID number(s), if available, of each facility where carbon oxide was captured

Section 2 — Information about the credit claimant. Complete a separate Schedule E (Form 8933) for each credit claimant (see instructions).

8 Name	10 TIN
9 Address	
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 type="checkbox"/> Yes <input type="checkbox"/> No
12 Check which statement applies:	
a <input 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 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 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	
14a IRS-issued registration number for each disposal site if box 12a or 12b was checked	14b EPA e-GGRT ID number(s), if available, of each disposal site if box 12a or 12b was checked
15 Check which statement applies:	
a <input 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 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 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 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 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 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 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	
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	
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	
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	
5	Credit rate from Part I, line 17	5	
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	
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	
8	Multiply line 7 by line 5. Carbon oxide sequestration credit retained by the electing taxpayer	8	

**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 for instructions and the latest information.

Name(s) shown on return

Identifying number

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					
B					
C					
D					

2 Name of the utilization facility

3 Location of the utilization facility (street, county, and state)

4 Registered owner or operator

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 type="checkbox"/>	Fixation through photosynthesis or chemosynthesis, such as through the growing of algae or bacteria.	
b <input type="checkbox"/>	Chemical conversion to a material or chemical compound in which qualified carbon oxide is securely stored.	
c <input 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.	

(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						<input type="checkbox"/>
B						<input type="checkbox"/>
C						<input type="checkbox"/>

- 7** List all suppliers of nonqualified carbon oxide

--

- 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) _____	(ii) _____	(iii) _____			
	(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						
B						
C						
D						
Total						
	(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						
B						
C						
D						
Total						

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

1 Title of the LCA submitted to the DOE	2 Date (MM/DD/YYYY) the LCA was submitted to the DOE
3 Project or LCA number assigned by the DOE	4 Date (MM/DD/YYYY) approval letter for the utilization facility was received from the IRS
5 Attach a copy of the approval letter from the IRS.	
6 State if you're applying the Treasury Decision 9944 (TD) or the June 2020 Notice of Proposed Rulemaking (NPRM)	

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**

1 Name	3 EIN
2 Address	

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.

4 Supplier's name	5 Supplier's EIN	
6 Name and location of carbon oxide capture facility (if supplier supplied any qualified carbon oxide)	7 Type of industrial facility at which the supplier captured its qualified carbon oxide	
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 your EIN. If the EINs aren't the same, there must be a binding written contract between the entities		<input type="checkbox"/>
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 utilize its qualified carbon oxide in the manner required under section 45Q(f)(5) and the underlying regulations?		<input type="checkbox"/> Yes <input type="checkbox"/> No
10 Provide the date (MM/DD/YYYY) of the contract referenced on line 9 or the date of the most recent contract amendment		
11 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)		11
12 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)		12
13 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)		13
14 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)		<input type="checkbox"/>

Preparer e-file Hardship Waiver Request

Go to www.irs.gov/Form8944 for instructions and the latest information.

OMB No. 1545-2200

1 Year and Type of submission Calendar Year _____ Original Reconsideration

2 Preparer's name and complete address

Name _____

3 Preparer Tax Identification Number (PTIN)

Street address, apartment number or rural route number _____

4 Telephone Number

City or town, state or province and country. Include postal code when appropriate. _____

5 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? Yes (Enter firm's name and EIN below) No

Firm's name **u**

Firm's EIN **u**

6	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?	(iv) If you answered "Yes" to question 5, enter the number of returns your firm reasonably expects to file in the calendar year entered on line 1.
a	1040, 1040-NR, 1040-SR			<input type="checkbox"/> Yes <input type="checkbox"/> No	
b	1041			<input type="checkbox"/> Yes <input type="checkbox"/> No	

7 Reason for Hardship Waiver Request

a Bankruptcy (attach court documentation)
b Economic (complete lines 8 and 9)

c Presidential Disaster Area (complete line 9)
d Other (complete line 9)

8 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 additional hardware, software, connectivity, or other services needed to e-file your clients' returns for the calendar year. Attach two written cost estimates to Form 8944. See instructions.	Net Income \$ _____
	Cost Estimate 1 \$ _____
	Cost Estimate 2 \$ _____

Caution: If you are claiming economic hardship, your waiver will be denied unless you check box 7b and complete lines 8 and 9.

9 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.

Caution: 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.

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

Form **8945**

(Rev. May 2021)

Department of the Treasury
Internal Revenue Service

**PTIN Supplemental Application For U.S. Citizens
Without a Social Security Number Due To
Conscientious Religious Objection**

Go to www.irs.gov/Form8945 for the latest information.

OMB No. 1545-2188

Do not submit this form if you have a U.S. Social Security Number (SSN).

Part I To Be Completed by Preparer

Name	1 First name	Middle name	Last name
------	--------------	-------------	-----------

Applicant's Personal Mailing Address	2a Street address, apt. number, or rural route number. If you have a P.O. box, see instructions.
--------------------------------------	--

b City or town, state or province, country, and ZIP or foreign postal code
--

Birth Information	3a Date of birth (mm/dd/yyyy)	b Country of birth	4	<input type="checkbox"/> Male
-------------------	-------------------------------	--------------------	---	-------------------------------

c Name at birth (if different from line 1 above)	First name	Middle name	Last name
--	------------	-------------	-----------

Citizenship and Identification Information	5 Citizenship and identification document(s) submitted (see instructions)	<input type="checkbox"/> Passport/Passport Card	<input type="checkbox"/> U.S. Driver's License	<input type="checkbox"/> U.S. State ID Card
		<input type="checkbox"/> Voter's Registration Card	<input type="checkbox"/> U.S. Military ID Card	<input type="checkbox"/> Foreign Military ID Card
		<input type="checkbox"/> Civil Birth Certificate	<input type="checkbox"/> Naturalization Papers	

I certify that I am and continuously have been a member of _____
(Name of religious group)

since _____
(Religious district or congregation, and county and/or city, state, and ZIP code) (Month) (Day) (Year)

and as a follower of the established teachings of the group, I am conscientiously opposed to applying for and receiving a social security number. Furthermore, I state that an application for a social security number was never filed by me or on my behalf, and that I have never received a social security number. 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

Part II To Be Completed by Authorized Representative of Religious Group

I certify that _____ is a member of _____
(Name of preparer) (Name of religious group/district/congregation)

and as a dutiful follower of aforementioned religious group, has a religious objection to applying for and receiving a social security number.

Name of Authorized Representative (print or type) _____ Address _____

Signature of Authorized Representative Title Date

For Internal Use Only

F: _____

E: _____

A: _____

PTIN Supplemental Application For Foreign Persons
Without a Social Security Number

OMB No. 1545-2189

Go to 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).

Name
(see instructions)

1 First name Middle name Last name

**Applicant's
Non-U.S.
Physical
Address**
(see instructions)2a Street address, apartment number, or rural route number. **Do not use a P.O. box number.**

b City or town, state or province, country, and ZIP or foreign postal code

**Birth
Information**

3a Date of birth (mm/dd/yyyy)

b Country of birth

4 Male
 Female

c Name at birth (if different from line 1 above)

First name

Middle name

Last name

**Foreign Status
and
Identification
Information**

5 Foreign status and identification document(s) submitted (see instructions)

 Passport Foreign Driver's License National ID Card Foreign Voter's
Registration Card U.S. Visa Civil Birth Certificate 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.

**Sign
Here** 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

Phone number

For Internal Use Only

PID: _____

CS: _____

Date & 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 for instructions and the latest information.Attachment
Sequence No. **57**

Name of partner(s)

Partner tax ID number

Source of review year adjustments: BBA Audit AAR Filing**Part I Computation of Additional Reporting Year Tax (see instructions)**

		(a) Tax Year Ended	(b) Tax Year Ended	(c) Tax Year Ended	(d) Tax Year Ended
1a Total income per original return or as previously adjusted	1a				
b Adjustments to income from Schedule A (Form 8978), line 2, columns (a) through (d)	1b				
2 Combine lines 1a and 1b and enter the corrected income. See instructions	2				
3a Total deductions per original return or as previously adjusted	3a				
b Adjustments to deductions from Schedule A (Form 8978), line 4, columns (a) through (d)	3b				
4 Combine lines 3a and 3b and enter the corrected deductions. See instructions	4				
5 Corrected taxable income. Subtract line 4 from line 2	5				
6 Income tax on line 5 (see instructions)	6				
7 Alternative minimum tax on line 5 (see instructions)	7				
8 Total corrected income tax. Add lines 6 and 7	8				
9a Total credits per original return or as previously adjusted	9a				
b Adjustments to credits from Schedule A (Form 8978), line 6, columns (a) through (d)	9b				
10 Combine lines 9a and 9b and enter the corrected credits. See instructions	10				
11 Total corrected income tax liability. Subtract line 10 from line 8	11				
12 Total income tax shown on original return or as previously adjusted	12				
13 Increase/Decrease to tax. Subtract line 12 from line 11, columns (a) through (d)	13				
14 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	14				

Part II Penalties (see instructions)

15 Penalties	15			
16 Total penalties. Add line 15, columns (a) through (d)	16			

Part III Interest (see instructions)

17 Interest	17			
18 Total interest. Add line 17, columns (a) through (d)	18			

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.

OMB No. 1545-0123

Go to www.irs.gov/Form8978 for the latest information.

Name of partner(s)

Partner tax ID number

Source of review year adjustments: BBA Audit AAR Filing

Adjustments (see instructions)	Tracking Number	(a) Tax Year Ended	(b) Tax Year Ended	(c) Tax Year Ended	(d) Tax Year Ended
1 Income:					
a					
b					
c					
d					
e					
f					
g					
2 Total adjustments to income (add lines 1a through 1g in each column (a) through (d))					
3 Deductions:					
a					
b					
c					
d					
e					
f					
g					
4 Total adjustments to deductions (add lines 3a through 3g in each column (a) through (d))					
5 Credits:					
a					
b					
c					
d					
e					
f					
g					
6 Total adjustments to credits (add lines 5a through 5g in each column (a) through (d))					

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

Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a U.S. Consolidated Group Who Are U.S. Shareholders of a CFC

OMB No. 1545-0123

Go to www.irs.gov/Form8992 for instructions and the latest information.

Important: See instructions before completing this Schedule B.

Name of U.S. parent corporation

Employer identification number

Part I CFC- Level Reporting of Amounts From Schedule I-1 (Form 5471) and U.S. Shareholder-Level Reporting of CFC Items

1. Totals (see instructions)

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)

Part II U.S. Shareholder-Level Calculations

Part II U.S. Shareholder-Level Calculations (continued)

2. Totals (see instructions)

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 for instructions and the latest information.

Attachment
Sequence No. 993

Name of person filing this return

Identifying number

Part I Determining Deduction Eligible Income (DEI) and Deemed Intangible Income (DII) (see instructions)

1 Gross income	1	
2 Exclusions		
a Income included under section 951(a)(1) (see instructions)	2a	
b Income included under section 951A (see instructions)	2b	
c Financial services income	2c	
d CFC dividends (see instructions)	2d	
e Domestic oil and gas extraction income	2e	
f Foreign branch income	2f	
3 Total exclusions (add lines 2a through 2f)	3	
4 Gross DEI (subtract line 3 from line 1)	4	
5 Deductions properly allocable to the amount on line 4	5	
6 DEI (subtract line 5 from line 4)	6	
7a Deemed tangible income return (10% of QBAI)	7a	
b DTIR (10% of QBAI) from partnerships	7b	
c Total DTIR (add lines 7a and 7b)	7c	
8 DII (subtract line 7c from line 6)	8	

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				9a
b Gross receipts from partnerships				9b
c Total gross receipts (add lines 9a and 9b)				9c
10a Cost of goods sold (COGS) (see instructions)				10a
b COGS from partnerships (see instructions)				10b
c Total COGS (add lines 10a and 10b)				10c
11 Gross FDDEI (subtract line 10c from line 9c)				11
12 Allocable deductions				12
13 Allocable deductions from partnerships				13
14 Interest deductions				14
15 Research and experimental deductions				15
16 Other apportioned deductions				16
17 Other apportioned deductions from partnerships				17
18 Total deductions (add lines 12 through 17)				18
19 FDDEI (subtract line 18 from line 11)				19

Part III Determining FDII and/or GILTI Deduction (see instructions)

20 Foreign-derived ratio (FDDEI/DEI) (divide line 19 by line 6)	20	
21 FDII (multiply line 8 by line 20)	21	
22 GILTI inclusion (see instructions)	22	
23 Total FDII and GILTI (add lines 21 and 22)	23	
24 Taxable income (see instructions) (If zero or less, skip lines 25 through 27 and enter -0- on lines 28 and 29.)	24	
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	
26 FDII reduction (divide line 21 by line 23; multiply by line 25)	26	
27 GILTI reduction (subtract line 26 from line 25)	27	
28 FDII deduction (see instructions). Enter here and on Form 1120, Schedule C	28	
29 GILTI deduction (see instructions). Enter here and on Form 1120, Schedule C	29	

For Paperwork Reduction Act Notice, see separate instructions.

Form 8993 (Rev. 12-2021)

2024 W-2

Standard/Non-standard W-2 (S or N)		Corrected	Military wages (X = Yes)			
d Control number	b Employer's ID number	1 Wages, tips	2 Fed W/H			
c Employer's name (mandatory), address, and ZIP code		3 SS wages	4 SS W/H			
		5 Medicare wages	6 Medicare W/H			
		7 SS tips	8 Allocated tips			
a Employee social security number		9	10 Dependent care benefits			
e Employee's name, address, and ZIP code		11 Non-qualified				
		13	Statutory employee	Retirement plan	Third-party sick pay	
		12	14 Other			
Name control Agent for Employer						
15 State	Employer's state I.D. No.	16 State wages	17 State W/H	20 Locality name	18 Local wages	19 Local W/H

Payer's name (mandatory)	Recipient name
Payer's address, city, state, and ZIP code	Recipient address, city, state, and ZIP code
Payer's foreign address, city, country code, province, and postal code	Recipient's foreign address, city, country code, province, and postal code
Federal ID number	Telephone number
Name control	
1 Reportable winnings	2 Date Won
3 Type of wager	4 Federal W/H
5 Transaction	6 Race
7 Identical wager winnings	8 Cashier
9 TIN	10 Window
11 First ID	
12 Second ID	
13 Payer's state and state ID no.	14 State winnings
15 State W/H	16 Local winnings
17 Local W/H	18 Name of locality

2024 W-2GU

Standard/Non-standard W-2 (S or N)		Corrected	Military wages (X = Yes)			
d Control number	b Employer's ID number	1 Wages, tips	2 Fed W/H			
c Employer's name (mandatory), address, and ZIP code		3 SS wages	4 SS W/H			
		5 Medicare wages	6 Medicare W/H			
		7 SS tips	8 Allocated tips			
d Employee social security number		9 Advanced EIC	10 Dependent care benefits			
e Employee's name, address, and ZIP code		11 Non-qualified				
		13	Statutory employee	Retirement plan	Third-party sick pay	
		12	14 Other			
Name control						
15 State	Employer's state I.D. No.	16 State wages	17 State W/H	20 Locality name	18 Local wages	19 Local W/H

Standard/Non-standard W-2

(S or N)

Control number	Employer's ID number	Wages, tips	Fed W/H
Employer's name (mandatory), address, and ZIP code Employer Name control * Employer Telephone Number * Employer's Email Address * Cease of Operations Date * Electronic Filing Confirmation Number		SS wages	SS W/H
		Medicare wages	Medicare W/H
		* SS tips	* Uncollected SS tax on tips
		* Commissions	* Allowances
		* Tips	* Reimbursed expenses
		* Retirement fund	* Contributions to CODA plans
Employee social security number	Employee date of birth	* Uncollected Medicare tax on tips * Exempt Salaries Code Amount Code Amount	
Employee's name, address, and ZIP code			
Employee Name control			

*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
 - (ii) EIN
- G - Others

* Must be entered via form override and are not used in tax return preparation.

2024 1098-C

Federal ID number Donee's name, address, and ZIP code	Name control	Corrected
		1 Date of contribution
		2a Odometer mileage
		2b Year 2c Make 2d Model
Donee's telephone number		3 Vehicle or other identification number
Recipient social security number Donor's name, address, and ZIP code		4a Donee certifies that vehicle was sold in arm's length transaction to unrelated party
		4b Date of sale
		4c Gross proceeds from sale
5a Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		
5b 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 Detailed description of material improvements or significant intervening use and duration of use		
6a Did you provide goods or services in exchange for the vehicle?		Yes No
6b Value of goods and services provided in exchange for the vehicle		
6c Donee certifies that any goods and services provided consisted solely of intangible religious benefits		
Description of goods and services		
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked		

2024 1099-R**Corrected 1099R** (X = Yes)**Standard/Non-standard 1099**

Payer's name (mandatory) Payer's address, city, state, and ZIP code Payer's foreign address, city, country code, province, and postal code Payer's phone number Federal ID number		1 Gross distribution			
		2a Taxable amount			
		2b Taxable amount not determined	Total distribution		
		3 Capital gain (included in box 2a)	4 Fed W/H		
		5 Employee contributions	6 Net unrealized appreciation		
		7 Distribution code	8 Other %		
		7 IRA/SEP/SIMPLE	8 Other amount		
		9a Percentage of total distribution %	9b Total employee contributions		
Recipient name Recipient address, city, state, and ZIP code Recipient's foreign address, city, country code, province, and postal code		Recipient social security number			
Name control	Date of payment		14 State W/H	14 Payer's state postal abbrev.	
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.	FATCA filing requirement	15 Payer's state ID no.	16 State distribution
Account number (optional)		17 Local W/H		18 Name of locality	19 Local distribution

Corrected 2439

(X = Yes)

Void 2439

RIC or REIT's name (mandatory), address, and ZIP code	For calendar year or other tax year of the RIC or REIT: Beginning Ending	
RIC or REIT's federal ID number	1a Total undistributed long-term capital gains	
Shareholder's social security number Name control	1b Unrecaptured section 1250 gain	
Shareholder's name, address, city/state/zip	1c Section 1202 gain	1d Collectibles (28%) gain
	2 Tax paid by the RIC or REIT on the box 1a gains	

1042-SForm Department of the Treasury
Internal Revenue Service**Foreign Person's U.S. Source Income Subject to Withholding**
Go to www.irs.gov/Form1042S for instructions and the latest information.**2024**

OMB No. 1545-0096

Copy B
for Recipient

		UNIQUE FORM IDENTIFIER	<input type="checkbox"/> AMENDED	<input type="checkbox"/> AMENDMENT NO.		
1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any	13f Ch. 3 status code	
		3a Exemption code	4a Exemption code		13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
5 Withholding allowance		13k Recipient's account number				
6 Net income		13l Recipient's date of birth (YYYYMMDD)				
7a Federal tax withheld		14a Primary Withholding Agent's Name (if applicable)				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		14b Primary Withholding Agent's EIN				
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>		15 Check if pro-rata basis reporting <input type="checkbox"/>				
8 Tax withheld by other agents		15a Intermediary or flow-through entity's EIN, if any				
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()		15b Ch. 3 status code				
10 Total withholding credit (combine boxes 7a, 8, and 9)		15c Ch. 4 status code				
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		15d Intermediary or flow-through entity's name				
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code	15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name		15f Country code	15g Foreign tax identification number, if any			
12e Withholding agent's Global Intermediary Identification Number (GIIN)		15h Address (number and street)				
12f Country code	12g Foreign tax identification number, if any			15i City or town, state or province, country, ZIP or foreign postal code		
12h Address (number and street)						
12i City or town, state or province, country, ZIP or foreign postal code		16a Payer's name			16b Payer's TIN	
13a Recipient's name		13b Recipient's country code	16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code
13c Address (number and street)		17a State income tax withheld		17b Payer's state tax no.	17c Name of state	
13d City or town, state or province, country, ZIP or foreign postal code						

(keep for your records)

Form **1042-S** (2024)

2024 RRB-1042S

Name	
Unique Form Identifier	Box 9 Recipient's Date of Birth
Amendment Number	Box 10 Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024
Box 1 Income Code	Box 11 Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2024
Box 2 Chapter Indicator	Box 12 Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024
Box 3 Chapter 3 Status Code	Box 13 Federal Tax Withheld
Box 4 Chapter 4 Status Code	Box 14 Country
Box 5 Employee contributions	Box 15 Rate of Tax
Box 6 Claim Number	Box 16 Exemption Code
Payee Code	Box 17 Medicare Premium Total
Box 7 Recipient's Identification Number	
Box 8 Recipient's Chapter 3 Status Code	

2024 SSA-1042S

Box 1 Name		Box 2 Beneficiary's social security number
Box 3 Benefits Paid in 2024	Box 4 Benefits Repaid to SSA in 2024	Box 5 Net Benefits for 2024
Box 6 Rate of Tax		Box 11 Claim Number
Box 7 Amount of Tax Withheld		
Box 8 Amount of Tax Refunded		
Box 9 Net Tax Withheld During 2024		

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Date of transfer (mm/dd/yyyy)	OMB No. 1545-0902	Statement of Withholding on Certain Dispositions by Foreign Persons
		2 Gain recognized by foreign corporation	Form 8288-A (Rev. January 2023)	
WITHHOLDING AGENT'S U.S. TIN	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions)	3 Amount realized \$	4 Federal income tax withheld \$	Copy B Send to Internal Revenue Service Center (For Use by Foreign Person Subject to Withholding)
FOREIGN PERSON'S name subject to withholding		5 Withholding under section: a 1445 <input type="checkbox"/> b 1446(f)(1) <input type="checkbox"/>	6 FOREIGN PERSON subject to withholding: a Individual <input type="checkbox"/> b Corporation <input type="checkbox"/> c Partnership <input type="checkbox"/> d Other <input type="checkbox"/> (specify) _____	
Foreign address (number, street, and apt. or suite no.)		7 Country code of FOREIGN PERSON subject to withholding		
City or town, state or province, country (not U.S.), and ZIP or foreign postal code		8 Description of property transferred		
Mailing address of FOREIGN PERSON subject to withholding (if different)				

Form **8288-A** (Rev. 1-2023)

Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service.

Form **8805**(Rev. November 2019)
Department of the Treasury
Internal Revenue Service**Foreign Partner's Information Statement
of Section 1446 Withholding Tax**u Go to 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 _____

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer ID No. (EIN)
c Address (if a foreign address, see instructions)	c Address (if a foreign address, see instructions)		
2 Account number assigned by partnership (if any)	6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
3 Type of partner (specify—see instructions) u			
4 Country code of partner (enter two-letter code—see instructions)	7 Withholding agent's U.S. EIN		
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships	u <input type="checkbox"/>		
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	u <input type="checkbox"/>		
9 Partnership's ECTI allocable to partner for the tax year (see instructions)	9		
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040NR, Form 1120-F, etc.	10		

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	c Address (if a foreign address, see instructions)		
b U.S. identifying number of beneficiary			
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12		
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13		

Form **8805** (Rev. 11-2019)

Form **1040**

Electronic Filing - PDF Attachment Report

2024

Name

Taxpayer Identification Number

Title	Attachment Source	Proforma

Electronic
Filing

Electronic Funds Withdrawal

2024

Name

Taxpayer Identification Number

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
Spouse SSN
Taxpayer Daytime Phone Number
Routing Transit Number
Bank Account Number
Type of Account (1 = Checking, 2 = Savings)
Amount of Tax Payment
Payment Type
Requested Payment Date

DO NOT SUBMIT THIS DOCUMENT TO IRS

Electronic
Filing

Electronic Funds Withdrawal - Extension

2024

Name

Taxpayer Identification Number

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
Spouse SSN
Taxpayer Daytime Phone Number
Routing Transit Number
Bank Account Number
Type of Account (1 = Checking, 2 = Savings)
Amount of Tax Payment
Payment Type
Requested Payment Date

DO NOT SUBMIT THIS DOCUMENT TO IRS

Electronic
Filing

Electronic Funds Withdrawal - 965 Tax

2024

Name

Taxpayer Identification Number

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
Spouse SSN
Taxpayer Daytime Phone Number
Routing Transit Number
Bank Account Number
Type of Account (1 = Checking, 2 = Savings)
Amount of Tax Payment
Payment Type
Requested Payment Date

DO NOT SUBMIT THIS DOCUMENT TO IRS

Electronic Filing

Foreign Employer Compensation (FEC) Record

2024

Employee Name

Taxpayer Identification Number

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
Employee's "in care of" name
Street Address
City
State, Zip Code
Employee Foreign State/Province
Employee Foreign Postal Code
Employee Foreign Country Code/name
Employee performed services while residing in the U.S.
Foreign employer's name
Foreign employer "in care of" name
Foreign employer's street address
Foreign employer's city
Foreign state/province
Foreign postal code
Foreign employer's country code/name
Foreign employer's ID number
Foreign employer compensation
Foreign Pension Received
Taxable Foreign Pension Amount

DO NOT SUBMIT THIS DOCUMENT TO IRS

MeF - Modernized Electronic Filing Worksheet

Timestamp	ImperfectReturnIndicator	Originator EFIN	PrimaryDateOfBirth
TaxYear	ISPNumber	OriginatorTypeCd	SpouseDateOfBirth
TaxPeriodBeginDate	SoftwareID	Practitioner PIN EFIN	PrimaryPriorYearAGI
TaxPeriodEndDate	SoftwareVersion	Practitioner PIN	SpousePriorYearAGI
TotalPreparationSubmissionTs	PrimaryPINEnteredBy	DaytimePhoneNum	
TotActiveTimePrepSubmissionTs	SecondaryPINEnteredBy	PrimarySignatureDate	PrimarySSN
PINTypeCode	PrimarySignature	SpouseSignatureDate	SpouseSSN
Qualifying Widower (markbox, and first/last name)	SpouseSignature	ReturnType	PrimaryPriorYearPIN
		SpouseIdentityProtectionPIN	SpousePriorYearPIN
		IdentityProtectionPIN	
Name		JuratDisclosureCode	
InCareOfName	Dynamic Schema Version (temporary for 12.3.4 update for "first week of March")		
PrimaryNameControl	RefundProductCodeTxt		
SpouseNameControl	RefundProductCd		

Taxpayer Addresss

AddressLine1	ForeignAddressLine1
AddressLine2	ForeignAddressLine2
City	ForeignCity
State	ForeignProvince
ZipCode	ForeignCountry
AddressChangeInd	ForeignPostalCode

DateSigned	1040NR exemptSETaxLiteralCd
SelfEmployed	MissingSSNNRAliteralCd=APPLD FOR AND NRA
PreparerSSN	NonImmigrantVisaTypeCd
PTIN	USImmigrationStatusDesc
STIN	NonImmigrantVisaTypeCd
PreparerFirmIDNumber	FormTypeCd
PreparerPersonName	ThirdPartyDesigneeFrgnPhoneNum

MinorChildSignedByCd

PreparerFirmName

PrepUSAddress1

PrepUSAddress2

PrepCity

PrepState

PrepZipCode

PrepForeignAddressLine1

PrepForeignAddressLine2

PrepForeignCity

PrepForeignProvince

PrepForeignCountry

PrepForeignPostalCode

PhoneNum ForeignPhoneNum

EmailAddress

Key Ref fields for tax return e-file

1040/SR/SS/PR recordHeaderX.xsd

2350 recordHeader2350.xsd

4868 recordHeader4868.xsd

1040/SR Key Locus Ref

1040SR Key Locus Ref

1040 Key Locus Ref

1040SSPR Key Locus Ref

1040NR Key Locus Ref

1040-X w/1040 Key Locus Ref

1040-X with 1040SR Key Locus Ref

1040-X with 1040NR Key Locus Ref

Document Attachment Indicators

Form1098CPaperDocumentInd	Form8283PaperDocumentInd	Form 8865 Attached
Form3115PaperDocumentInd	Form8864PaperDocumentInd	binaryAttachmentCount
Form3468PaperDocumentInd	POAPaperDocumentInd	F3468 OtherCertHistoricStructuresSch
Form4136PaperDocumentInd	Form8949PaperDocumentInd	BinaryForm965ScheduleH
Form5713PaperDocumentInd		BinaryAttachment_FutureUse
Form8332PaperDocumentInd		BinaryAttachment_FutureUse
BinaryAttachment8949EIN		
Desc		
BinaryAttachment8830Bonus		

Form 2350 extension electronic filing

AgentSignatureDate

AgentPIN

PrimaryName

SpouseName

Electronic Filing		combatZoneDate	Form 8853 PrimaryTaxpayerHDHPStmtType & SpouseHDHPStmtType	
SpecialProcessingLiteralCd			KeyRef	tp sp
SpecialProcessingLiteralCd2			ArcherMSAEmployerContriAmt	
NameChange Stmt	OtherWithholdingStatement		ArcherMSAContributionAmt	
OverseasExtensionStatement or ExtnsBonaFideResStatement (1040-SS/PR)			ArcherMSAContriLimitationAmt	
OtherIncomeTypeStatement			HDHPEmployerCompensationAmt	
SpouseClaimAsDependentInd			ArcherMSADeductionAmt	
Fraud	Resident States (when more than one, Diag 19):			
RefundDisbursementCd (0=No refund,1=reloadable card,2=direct deposit,3=check,4=gift card,5=crypto,6=other)			RefundProductElectionInd	
RefundDisbursementCd (3=check) Ultimate Bank Account	No 8888, no bank product	InactiveITINReturnInd	TrustedCustomerCd	RefundProductCIPCd
<u>AtSubmissionCreationGrp</u> RoutingTransitNum	DepositorAccountNum		IdentityAssuranceLevelCd IIAL1 if tp or sp ID	Fraud RTN changed
EmailAddress	CellPhoneNum		AuthenticationAssuranceLevelCd prep AAL2 MFA	Fraud 1=baldue,2=refund
<u>AtSubmissionFilingGrp</u> RoutingTransitNum	DepositorAccountNum		AuthenticationReviewCd	
EmailAddress	CellPhoneNum		BankAccountDataCapturedTs	
PhotoIdProvidedInd			Fraud AGI sha1	
Other stms GenDepMed_8283BargainSales	Form 4684	Key Ref (printing) Any Page		
Number of binary attachments	Key Ref (printing) P1	Key Ref (printing) P2	Key Ref (printing) P3	
GenDepMed_SchCHomeOfficeClergy	revenueProcedure200920Cd	revenueProcedure201036Cd		
FutureUse Amount	FEMADisasterDeclarationNum	Fed disaster? Up to 10 desc	Overflow stmt desc and FEMA #s	
Elections	Elections without their own schema which need info from IUSELXX.DAT need to be listed on the left with description Elections with their own schema which need info from IUSELXX.DAT need to be listed on the left without description and marked on the right (SpdDeprecAllwncElectOutStmt)	Elect #60: Out Bonus Depr All Property Elect #61: Out Bonus Depr 3 Yr Property Elect #62: Out Bonus Depr 5 Yr Property Elect #63: Out Bonus Depr 7 Yr Property Elect #64: Out Bonus Depr 10 Yr Property Elect #65: Out Bonus Depr 15 Yr Property Elect #66: Out Bonus Depr 20 Yr Property Elect #67: Out Bonus Depr 25 Yr Property Elect #68: Out Bonus Depr 27.5 Yr Property Elect #69: Out Bonus Depr 39 Yr Property Elect #70: Out Bonus Depr IRC 167 Property (WaiveTaxOnExcessAccumQRPStmt) Elect #55: Waiver of Add'l Tax - RMD (Section962ElectionStatement) Section 962 Election Form #599 Elect1141110gFlowThruEntStmt Form 8960 Sec 1.411-10(g) Election #97 (Tp) Form 8960 Sec 1.411-10(g) Election #97 (Sp) AmendedForm5329ExplanationStmt	IRS1040 SpecificOtherCreditsInd creditFormsStatementSchR creditFormsStatement8834 creditFormsStatement8910 creditFormsStatement8911 creditFormsStatement8912 creditFormsStatement8859 creditFormsStatement8936 creditFormsStatement8396 creditFormsStatement8839 creditFormsStatement8978 form 8839 Key Ref and statement	
Election 1				Schedule E Key Ref (printing)
Election 2				nonpassiveActivityAmt
Election 3				Income
Election 4				Losses
Election 5				Total
Election 6				Backup Withholding Total
Election 7				
Election 8				
Election 9				
Election 10				
Election 11				
Election 12				
Election 13				
Election 14				
Election 15				
Election 16				
Election 17				
Election 18				
Election 19				
Election 20				
Form 1040NR Page 5 Schedule OI Line L	Too many countries (only 1 country supported for e-file)		IRS1040 OtherTaxAmtInd / OtherTaxAmtCd	
AustraliaTreatyGrp	FranceTreatyGrp	LithuaniaTreatyGrp	SloveniaTreatyGrp	OtherTaxAmtInd
AustriaTreatyGrp	GermanyTreatyGrp	LuxembourgTreatyGrp	SouthAfricaTreatyGrp	Other Tax "Tax" amount
BangladeshTreatyGrp	GreeceTreatyGrp	MaltaTreatyGrp	SpainTreatyGrp	Reserved, was NR otherTaxAmtCd
BarbadosTreatyGrp	HungaryTreatyGrp	MexicoTreatyGrp	SriLankaTreatyGrp	
BelgiumTreatyGrp	IcelandTreatyGrp	MoroccoTreatyGrp	SwedenTreatyGrp	Form 8949 Key Ref (printing)
BulgariaTreatyGrp	IndiaTreatyGrp	NetherlandsTreatyGrp	SwitzerlandTreatyGrp	Use for ACA Explanation binary
CanadaTreatyGrp	IndonesiaTreatyGrp	NewZealandTreatyGrp	ThailandTreatyGrp	attachment for F8962-070 business rule
ChinaTreatyGrp	IrelandTreatyGrp	NorwayTreatyGrp	TrinidadTobagoTreatyGrp	
CommonwealthIndStTreatyGrp	IsraelTreatyGrp	PakistanTreatyGrp	TunisiaTreatyGrp	
CyprusTreatyGrp	ItalyTreatyGrp	PhilippinesTreatyGrp	TurkeyTreatyGrp	
CzechRepublicTreatyGrp	JamaicaTreatyGrp	PolandTreatyGrp	UkraineTreatyGrp	
DenmarkTreatyGrp	JapanTreatyGrp	PortugalTreatyGrp	UnitedKingdomTreatyGrp	
EgyptTreatyGrp	KazakhstanTreatyGrp	RomaniaTreatyGrp	VenezuelaTreatyGrp	
EstoniaTreatyGrp	SouthKoreaTreatyGrp	RussiaTreatyGrp	OtherCountriesTreatyGrp	
FinlandTreatyGrp	LatviaTreatyGrp	SlovakRepublicTreatyGrp		

Form **1040**

Hidden Form for Multiple Amounts

Form **1040**

Hidden Form (No. 2) for Multiple Amounts

Extension form	[ext mail to]	ef	ef ext	2555 filed	Attn flag	[Ohio]	[addr change]	[post april 15]
[ded ira contrib tp]			[ded ira contrib sp]			[total deductible ira]		
[non ded ira taxpayer]			[non ded ira spouse]			[total non deduct ira]		
[total ira contributions tp]			[total ira contributions sp]			[total ira contribution]		
[trad ira made tp]			[trad ira made sp]			[total roth contribution]		
[total trad ira made]			[lump sum pymt tp]			[ira to contrib tp]		
[trad ira 5329 tax tp]			[trad ira 5329 tax sp]			[ira to contrib sp]		
[roth ira contrib tp]			[roth ira contrib sp]			[excess trad ira tp]		
[roth made tp]			[roth made sp]			[excess trad ira sp]		
[roth 5329 tax tp]			[roth 5329 tax sp]			[roth to contrib tp]		
[excess roth ira tp]			[excess roth ira sp]			[roth to contrib sp]		
[W2] gift tax tp		[90-22.1]	[8332]		[sp roth excess verb]		[Tp pres elect]	
[W2G] gift tax sp		[2848]	[8822]		[tp roth excess verb]		[Sp pres elect]	
[1099R] [gift tax]		[8283 pg 2]	[1310]		[IRS direct dep limit]		[MFJ pres elect]	
[2439] [Child's return]	[8821]	[9465]		[sp roth calc maximum]	[Filing status]		[attachment]	
[ESA Contribution]	[total direct deposit]			[104V]	[cash contributions]			
[no. direct banks]	[tp roth calc maximum]		[nr es taxpayer addr]		[direct es number]		[no refund or balance]	
[direct bank]				[ext dir deb date]			[net due balance]	
[direct bank 2]				[ext direct deb amnt]			[due date f/t]	
[direct bank 3]				[ext pymt balance]			[due date ASAP f/t]	
[direct payment date]		[tp ira calc maximum]		[sp ira calc maximum]			[est direct deb amt]	
[direct account no.]			[direct account type]		[due date with ext]		[est dir deb date]	
[direct account no. 2]			[direct account type 2]		[direct debit amount]		[dir dep penalties]	
[direct account no. 3]			[direct account type 3]		[refund dir dep 1 bank]		[bank verified]	
[direct deposit amount]			[due date without ext]		[direct amount 2]		[direct amount 3]	
[ext direct bank]						[ext dir account type]		
[client name - survivor]						[client apt - slipsheet]		
[client name - slipsheet]						[client state - slipsheet]		
[client street - slipsheet]						[client city - slipsheet]		
[client frgn cntry slip]							[net due balance, amend]	
[client frgn prov slip]								
[8379]	Innocent Spouse			[innocent sp name]				
[8857] [8857 filing]	Injured Spouse			[injured sp name]				
[tp work phone]			[9465 payment]		[9465 date]		[9465 payment form]	
[sp work phone]			[9465 monthly payment]			[Form 2159 flag]		[dependents]
[home phone]			[tp work ext]		[9465 direct debit]		[date of death present]	
[appointment date]					[next yr appoint date]		[individual F1 address]	
[appointment time]			[sp work ext]		[next yr appoint time]		[est instr print]	
[apartment]					[to refund]		[print code 4]	
[9465 account type]								
[9465 bank]							[Out of cntry date f/t]	
[rtn]	[RAL]		[RAL disburse type]		[RAL type]			
[RAL disburse desc]								
			[POA name]					
[RAL Bank]					[W7]	[W7 1040X]	[est due b4 f/t]	
[RAL Web]: [RAL Phone]			[lump sum pymt sp]			[W7 either]	[est due after f/t]	
[W4 name]								[W4]
[excess retirement tp]			[excess retirement sp]			[ELF ext PIN Auth]	[katrina ext relief]	
[fso savings]			[preparer email]					
[Client mobile phone 2]			[client email]					
[Client fax]			[Other Appointment info]					
[Client Mobile]			[Client contac other]					
[Client pager]			[ERO signature date f/t]			[3115 user fee]		[3115 TSJ]
			[ERO ext sign date f/t]			[9022 due date f/t]		[3115 no. of forms]
[Client Oth Phone No.]								
[Client contact ext]		[9465 sign forms]						
[noncash contributions]			[direct deposit IRA]					
[8898 name]								
[3115 name]								
[3115 TIN]			[spouse TIN]			[9465 fee]		[py tax]
[tp custom par 1st name]			[sp custom par 1st name]					[RALInfoOptOut]

[1qtr est amt dif]	[amend direct bank]		
[2qtr est amt dif]	[amend dir acct no.]	[amend dir acct type]	
[3qtr est amt dif]	[Form 56 name]		
[4qtr est amt dif]	[Form 56 person]		
[1qtr est amt org]	[IRS Center 56]		
[2qtr est amt org]	[1310 claimant name]		
[3qtr est amt org]	[1310 filer type] [1310 court cert filed]	[1310 FI] [Sch J tax savings]	
[4qtr est amt org]	[sp mobile phone 2]	[sp pager]	
[1qtr est dir deb org]	[sp fax]	[sp Oth Phone No.]	
[2qtr est dir deb org]	[sp Mobile]	[sp contact ext] [joint bank account]	
[3qtr est dir deb org]	[sp contact other]	[spouse eve phone]	
[4qtr est dir deb org]	[tp email]		
[est dir deb dif 1]	[dir deb dif mark 1]	[sp email]	
[est dir deb dif 2]	[dir deb dif mark 2]	[tp date of death] [sp date of death] [8697 amended]	
[est dir deb dif 3]	[dir deb dif mark 3]	[disqual CTC flag] [child tax credit] [PIN form return]	
[est dir deb dif 4]	[dir deb dif mark 4]	[9465FI flag] - 1=not reg FI; 2=reg FI; 3=sep FI [5405 year claimed]	
[no. dir deb org]	[no. qtr est dif]	[5405 flag] - 1=repaid I; 2=not repaid; 3 = recap [executor first name]	
[1 qtr dif mark]	[1040X]	[9465 notice amount] [executor last name]	
[2 qtr dif mark]	[4 qtr dif mark]	[1045 refund] [next yr tot estimates]	
[3 qtr dif mark]	[no dir deb change]	[next yr withholding] [current yr tax]	
[hsa increased limit]	[SIMPLE defer tp]	[next yr tax] [FAFSA school year]	
[hsa qual funding dist]	[SIMPLE defer sp]	[lo ny cy safe harbor] [FAFSA due date f/t]	
[est tax percent]	[SIMPLE match tp]	[high income amount] [FAFSA 2nd due date f/t]	
[nyr underpymt penalty]	[SIMPLE match sp]	[ny tax safe harbor] [FAFSA 2nd school year]	
[py tax safe harbor]		[next yr filing status] [contribution co] [contribution co AMT]	
[innocent sp name slip]			
[innocent sp strt slip]			
[innocent sp city slip]			
[client name - estimate]			
[total HSA contrib]	[total MSA contrib]	[appointment duration]	
[total tp HSA contrib]	[total tp MSA contrib]	[n yr appoint duration]	
[total sp HSA contrib]	[total sp MSA contrib]	[tax history report] [tax matters spouse]	
[HSA to contrib tp]	[MSA to contrib tp]	[tp pref contact method]	
[HSA to contrib sp]	[MSA to contrib sp]	[sp pref contact method]	
[HSA excess tp]	[MSA excess tp]	[tax matters first name]	
[HSA excess sp]	[MSA excess sp]	[tax matters last name]	
[HSA 5329 tp]	[MSA 5329 tp]	[HSA made tp]	
[HSA 5329 sp]	[MSA 5329 sp]	[HSA made sp]	
[5405 Name 1]		[5405 flag 2] [MSA made tp]	
[5405 Name 2]		[5405 year claimed 2] [MSA made sp]	
[673 name]		[8404 amended flag]	
[tp pref contact]		[refund status wait]	
[sp pref contact]		[8404 balance due]	
[roth max contr tp]	[overpayment less 2210]	[8404 amended refund]	
[roth max contr sp]	[ref to bal due 2210]	[8404 amended bal due]	
[roth max contr bal tp]	[date return filed f/t]	[8404 original bal due]	
[roth max contr bal sp]	[8879 signed] [8879 printed]	[5405 36 mo period met] [other forms filed]	
[roth max contrib total]	[8878 signed] [8878 printed]	[opt out executor] [14039 return flag] [8839 attachment]	
[trad ira max total]	[RAL refund less fees]	[Survive sp or not MFJ] [amended return]	
[ira max contr bal tp]	[Spanish documents]	[fso filing status type] [check refund]	
[ira max contr bal sp]	[direct bank deposit]		
[election counter]	[direct acct no deposit]	[direct acct deposit]	
[estimates use TPW liab]	[FI est EFTPS flag]	[FI est direct pay flag]	[eSignature pending]
[no. dir deb est pymt]	[1qtr es amt FI]	[1qtr es pymt type]	[est direct deb 1] [FI est 1 print flag]
[FI est bal due flag]	[2qtr es amt FI]	[2qtr es pymt type]	[est direct deb 2] [FI est 2 print flag]
[FI est "print" flag]	[3qtr es amt FI]	[3qtr es pymt type]	[est direct deb 3] [FI est 3 print flag]
[mailing estimates]	[4qtr es amt FI]	[4qtr es pymt type]	[est direct deb 4] [FI est 4 print flag]
[1qtr est paid]	[4852 signed]	[Staff name]	[Reviewer name]
[2qtr est paid]	[4852 filer flag]	[Staff email]	
[3qtr est paid]	[4852 form]	[Reviewer email]	
[4qtr est paid]	[in sp frgn cntry slip]	[in sp frgn prov slip]	
[in sp frgn pc slip]	[tax matters email]		

[ext, 1st qtr est]	[ACA para print flag]	[NOT USED was deleted indiv resp py CY or NY]	[EFW ext est pymt no]
[ext, 2nd qtr est]	[TPW printed]	[RMD flag]	[xs adv prm rp CY or NY]
[ext, 3rd qtr est]	[8879 esig suppressed]	[RMD tp]	[bona fide res US poss]
[ext, 4th qtr est]	[esig combat zone]	[RMD sp]	[TPW excess adv PTC]
[keogh contrib made tp]	[simple contrib made tp]		[sep contrib made tp]
[keogh contrib made sp]	[simple contrib made sp]		[sep contrib made sp]
[keogh remain contrb tp]	[simple remain contr tp]		[sep remain contrib tp]
[keogh remain contrb sp]	[simple remain contr sp]		[sep remain contrib sp]
[keogh excess contrb tp]	[simple remain match tp]		[sep excess contrib tp]
[keogh excess contrb sp]	[simple remain match sp]		[sep excess contrib sp]
[keogh multi flag tp]	[simple excess contr tp]		[sarsep excess contr tp]
[keogh multi flag sp]	[simple excess contr sp]		[sarsep excess contr sp]
[keogh mix flag tp]	[simple multi flag tp]		[sep multi flag tp]
[keogh mix flag sp]	[simple multi flag sp]		[sep multi flag sp]
[simple mix flag tp]	[simple remain flag tp]		[sep mix flag tp]
[simple mix flag sp]	[simple remain flag sp]		[sep mix flag sp]
[PATH ref credit]:			
[PATH cr Refund status]:			
[PATH ref delayed flag]	[PATH refund date f/t]	[check payable to]	
[965 remittance amt]	[965 direct debit amt]	[965 direct pymt date]	
[965 check payable to]			
[Email ELF Ack flag]	[Email ELF Ack type]	[Email ELF Ack ext type - Not used]	
[BOI Date BOIR received]	[BOI Filing BOIR blank]	[BOI Sch C E or F flag]	[BOI Filing BOIR one]