

# 2024 Form 1040-V



Department of the Treasury  
Internal Revenue Service

## What Is Form 1040-V?

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2024 Form 1040, 1040-SR, or 1040-NR.

## Consider Making Your Tax Payment Electronically—It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment, you will receive immediate confirmation from the IRS. Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) to see all your electronic payment options.

## How To Fill in Form 1040-V

**Line 1.** Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

**Line 2.** If you are filing a joint return, enter the SSN shown second on your return.

**Line 3.** Enter the amount you are paying by check or money order. If paying online at [www.irs.gov/Payments](http://www.irs.gov/Payments), don't complete this form.

**Line 4.** Enter your name(s) and address exactly as shown on your return. Please print clearly.

## How To Prepare Your Payment

- Make your check or money order payable to "**United States Treasury**." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*, later.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also, enter "2024 Form 1040," "2024 Form 1040-SR," or "2024 Form 1040-NR," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX <sup>xx</sup>/<sub>100</sub>").

**Notice to taxpayers presenting checks.** When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

**Pay by cash.** This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.acipayonline.com](http://www.acipayonline.com), our official payment provider. Click on "Federal IRS payments" to make your payment.

## How To Send in Your 2024 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2024 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

## How To Pay Electronically

### Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to [www.irs.gov/Payments](http://www.irs.gov/Payments).

### IRS Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

### Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all online at [www.irs.gov/Payments](http://www.irs.gov/Payments).

Cat. No. 20975C

Form **1040-V** (2024)

Separate here and mail with your payment and return.

Form **1040-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher for Individuals

Do not staple or attach this voucher to your payment or return.  
Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for payment options and information.

OMB No. 1545-0074

**2024**

Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)	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 " <b>United States Treasury</b> "		21,853	
	4 Your first name and middle initial Albert U		Last name Lewis			
	If a joint return, spouse's first name and middle initial		Last name			
	Home address (number and street) 9458 Sterling Drive	Apt. no.	City, town, or post office. If you have a foreign address, also complete spaces below. Miami		State FL	ZIP code 33157
	Foreign country name		Foreign province/state/county		Foreign postal code	

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

Cat. No. 20975C

## Need to make a payment?

Save time by paying online. Paying online is convenient and secure.

**The IRS offers easy ways to electronically pay your taxes.**

### Use Your Online Account

(no fees)

- Go to [www.irs.gov/Account](http://www.irs.gov/Account) to log in and make a payment.
- Make a tax payment online directly from your checking or savings account.
- View your balance, payment plan details and options, digital copies of certain notices, and more.

### Pay by Bank Account

(no fees)

- Use Direct Pay online to make an individual tax payment from your checking or savings account without registration.
- Register for the Electronic Federal Tax Payment System (EFTPS) to make one-time or recurring payments from your checking or savings account.
- When you e-file with tax software or a tax professional, you can schedule an electronic funds withdrawal (EFW).

### Pay by Card

(processing fees apply)

- Pay online or by phone.
- When e-filing, pay through tax preparation software.
- Processing fees go to a payment processor and limits apply. The IRS does not receive any fees.

Go to [www.irs.gov/Payments](http://www.irs.gov/Payments) for more details or to make a payment.

## Mailing Address for Payments

IF you live in...	THEN use this address to send in your payment...
Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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 Albert U	Last name Lewis	<b>Your social security number</b> 3 7 5   3 8   5 2 5 9
If joint return, spouse's first name and middle initial	Last name	<b>Spouse's social security number</b> 
Home address (number and street). If you have a P.O. box, see instructions. 9458 Sterling Drive		<b>Presidential Election Campaign</b> 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. Miami	State FL	ZIP code 33157
Foreign country name	Foreign province/state/county	Foreign postal code

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

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

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

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

<b>Dependents</b> (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
(1) First name	Last name			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"/>

<b>Income</b>	<b>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .	<b>1a</b>	0
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .	<b>1b</b>	0
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .	<b>1c</b>	0
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . . . .	<b>1d</b>	0
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .	<b>1e</b>	0
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .	<b>1f</b>	0
	<b>g</b> Wages from Form 8919, line 6 . . . . .	<b>1g</b>	0
	<b>h</b> Other earned income (see instructions) . . . . .	<b>1h</b>	0
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>		0
	<b>z</b> Add lines 1a through 1h . . . . .	<b>1z</b>	0
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.	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>		0
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>		3,530
	<b>4a</b> IRA distributions . . . . . <b>4a</b>		0
	<b>5a</b> Pensions and annuities . . . . . <b>5a</b>		80,590
	<b>6a</b> Social security benefits . . . . . <b>6a</b>		23,098
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>		
Attach Sch. B if required. <b>Standard Deduction for—</b> <ul style="list-style-type: none"><li>• Single or Married filing separately, \$14,600</li><li>• Married filing jointly or Qualifying surviving spouse, \$29,200</li><li>• Head of household, \$21,900</li><li>• If you checked any box under Standard Deduction, see instructions.</li></ul>	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	348,750
	<b>8</b> Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	0
	<b>9</b> Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	381,359
	<b>10</b> Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	0
	<b>11</b> Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	381,359
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	16,550
	<b>13</b> Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>	0
	<b>14</b> Add lines 12 and 13 . . . . .	<b>14</b>	16,550
	<b>15</b> Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b> . . . . .	<b>15</b>	364,809

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	48,939
	<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	0
	<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	48,939
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	0
	<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	19,200
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	19,200
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	29,739
	<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	6,892
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	36,631	

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	0
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	14,778
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	0
	<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	14,778
	<b>26</b>	2024 estimated tax payments and amount applied from 2023 return . . . . .	<b>26</b>	
	<b>27</b>	Earned income credit (EIC) . . . . .	<b>27</b>	0
	<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	0
	<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	0
	<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	0	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	0	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	14,778	

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .	<b>34</b>	0
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .	<b>35a</b>	0
	<b>b</b>	Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number _____		
<b>36</b>	Amount of line 34 you want <b>applied to your 2025 estimated tax</b> . . . . .	<b>36</b>		

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	<b>37</b>	21,853
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .	<b>38</b>	0

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input checked="" type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN)
	Daniel Galindo	(786) 422-5015	65506

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		04/02/2025	Retired	647507
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address	lewisalbert705@gmail.com	

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Daniel Galindo		04/02/2025	P01825166	<input type="checkbox"/> Self-employed
	Firm's name	Vault Tax Service Corp			Phone no.
	Firm's address	1414 NW 107th Avenue Suite 100 Miami FL 33172			814109992

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

Late Payment Penalty 0 Late Filing Penalty 0 Late Interest 0 Total 21,853

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

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

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **02**

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

Albert U Lewis

Your social security number

375-38-5259

**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): \_\_\_\_\_

<b>1a</b>	0		
<b>1b</b>	0		
<b>1c</b>	0		
<b>1d</b>	0		
<b>1e</b>	0		
<b>1f</b>	0		
<b>1y</b>	0		
<b>1z</b>	0		
<b>2</b>	0		
<b>3</b>	0		

**Part II Other Taxes**

<b>4</b> Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	0
<b>5</b> Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .	<b>5</b>	0
<b>6</b> Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .	<b>6</b>	0
<b>7</b> Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .	<b>7</b>	0
<b>8</b> Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here . . . . . <input type="checkbox"/>	<b>8</b>	0
<b>9</b> Household employment taxes. Attach Schedule H . . . . .	<b>9</b>	0
<b>10</b> Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .	<b>10</b>	0
<b>11</b> Additional Medicare Tax. Attach Form 8959 . . . . .	<b>11</b>	0
<b>12</b> Net investment income tax. Attach Form 8960 . . . . .	<b>12</b>	6,892
<b>13</b> Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .	<b>13</b>	0
<b>14</b> Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .	<b>14</b>	0
<b>15</b> Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .	<b>15</b>	0
<b>16</b> Recapture of low-income housing credit. Attach Form 8611 . . . . .	<b>16</b>	0

(continued on page 2)

**Part II Other Taxes** (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a** 0**b** Recapture of federal mortgage subsidy, if you sold your home see instructions**17b** 0**c** Additional tax on HSA distributions. Attach Form 8889 . . . . .**17c** 0**d** Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889 . . . . .**17d** 0**e** Additional tax on Archer MSA distributions. Attach Form 8853 . . . . .**17e** 0**f** Additional tax on Medicare Advantage MSA distributions. Attach Form 8853**17f** 0**g** Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property . . . . .**17g** 0**h** Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A . . . . .**17h** 0**i** Compensation you received from a nonqualified deferred compensation plan described in section 457A . . . . .**17i** 0**j** Section 72(m)(5) excess benefits tax . . . . .**17j** 0**k** Golden parachute payments . . . . .**17k** 0**l** Tax on accumulation distribution of trusts . . . . .**17l** 0**m** Excise tax on insider stock compensation from an expatriated corporation .**17m** 0**n** Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866 .**17n** 0**o** Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR . . . . .**17o** 0**p** Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund . . . . .**17p** 0**q** Any interest from Form 8621, line 24 . . . . .**17q** 0**z** Any other taxes. List type and amount: \_\_\_\_\_**17z** 0**18** Total additional taxes. Add lines 17a through 17z . . . . . **18** 0**19** Recapture of net EPE from Form 4255, line 1d, column (l) . . . . . **19** 0**20** Section 965 net tax liability installment from Form 965-A . . . . . **20****21** Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b . . . . . **21** 6,892

**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](https://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **03**

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

Albert U Lewis

Your social security number

375-38-5259

**Part I Nonrefundable Credits**

<b>1</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>1</b>	0
<b>2</b>	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441 . . . . .	<b>2</b>	0
<b>3</b>	Education credits from Form 8863, line 19 . . . . .	<b>3</b>	0
<b>4</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>4</b>	0
<b>5a</b>	Residential clean energy credit from Form 5695, line 15 . . . . .	<b>5a</b>	19,200
<b>b</b>	Energy efficient home improvement credit from Form 5695, line 32 . . . . .	<b>5b</b>	0
<b>6</b>	Other nonrefundable credits:		
<b>a</b>	General business credit. Attach Form 3800 . . . . .	<b>6a</b>	0
<b>b</b>	Credit for prior year minimum tax. Attach Form 8801 . . . . .	<b>6b</b>	0
<b>c</b>	Adoption credit. Attach Form 8839 . . . . .	<b>6c</b>	0
<b>d</b>	Credit for the elderly or disabled. Attach Schedule R . . . . .	<b>6d</b>	0
<b>e</b>	Reserved for future use . . . . .	<b>6e</b>	
<b>f</b>	Clean vehicle credit. Attach Form 8936 . . . . .	<b>6f</b>	0
<b>g</b>	Mortgage interest credit. Attach Form 8396 . . . . .	<b>6g</b>	0
<b>h</b>	District of Columbia first-time homebuyer credit. Attach Form 8859 . . . . .	<b>6h</b>	0
<b>i</b>	Qualified electric vehicle credit. Attach Form 8834 . . . . .	<b>6i</b>	0
<b>j</b>	Alternative fuel vehicle refueling property credit. Attach Form 8911 . . . . .	<b>6j</b>	0
<b>k</b>	Credit to holders of tax credit bonds. Attach Form 8912 . . . . .	<b>6k</b>	0
<b>l</b>	Amount on Form 8978, line 14. See instructions . . . . .	<b>6l</b>	
<b>m</b>	Credit for previously owned clean vehicles. Attach Form 8936 . . . . .	<b>6m</b>	0
<b>z</b>	Other nonrefundable credits. List type and amount: _____	<b>6z</b>	0
<b>7</b>	Total other nonrefundable credits. Add lines 6a through 6z . . . . .	<b>7</b>	0
<b>8</b>	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20 . . . . .	<b>8</b>	19,200

**Part II Other Payments and Refundable Credits**

<b>9</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>9</b>	0
<b>10</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>11</b>	0
<b>12</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>12</b>	0
<b>13</b>	Other payments or refundable credits:		
<b>a</b>	Form 2439 . . . . .	<b>13a</b>	0
<b>b</b>	Section 1341 credit for repayment of amounts included in income from earlier years . . . . .	<b>13b</b>	
<b>c</b>	Net elective payment election amount from Form 3800, Part III, line 6, column (j) . . . . .	<b>13c</b>	0
<b>d</b>	Deferred amount of net 965 tax liability (see instructions) . . . . .	<b>13d</b>	
<b>z</b>	Other refundable credits (see instructions): _____	<b>13z</b>	0
<b>14</b>	Total other payments or refundable credits. Add lines 13a through 13z . . . . .	<b>14</b>	0
<b>15</b>	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31 . . . . .	<b>15</b>	0

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2024

SCHEDULE B  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 08

Name(s) shown on return  
Albert U Lewis

Your social security number  
375-38-5259

Part I  
Interest

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

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

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

CAPITAL ONE  
TD BANK  
JetStream  
CHARLES SCHWAB

Amount	
	848
	344
	179
	2,103
1	
2	3,474
3	0
4	3,474

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

Part II  
Ordinary Dividends

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

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

- 5 List name of payer:  
Manulife Financial  
Comcast  
NextEra Energy

Amount	
	247
	93
	3,190
5	
6	3,530

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

Part III  
Foreign  
Accounts  
and Trusts

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

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

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

Yes	No
	x
	x



**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **12**

Name(s) shown on return

Albert U Lewis

Your social security number

3 7 5 3 8 5 2 5 9

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	0	0	0	0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	0	0	0	0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b> ( )	
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			<b>7</b>	0

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	0	0	0	0
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .	0	0	0	0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	400,000	51,000	-250	348,750
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	0
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	0
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b> ( )	
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .			<b>15</b>	348,750

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	348,750
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .	<b>18</b>	0
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .	<b>19</b>	0
<b>20</b>	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	( 0 )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



Albert U Lewis

*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.*

**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

<b>1</b>	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions.	<b>Adjustment, if any, to gain or loss</b> If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Sale of main home	03/30/2012	05/07/2024	400,000	51,000		-250	348,750
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked).				400,000	51,000		-250	348,750

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

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

Attach to your tax return.

Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

OMB No. 1545-2227

**2024**  
Attachment  
Sequence No. **72**

Name(s) shown on your tax return

Albert U Lewis

Your social security number or EIN

3 7 5 - 3 8 - 5 2 5 9

**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)

<b>1</b>	Taxable interest (see instructions)		<b>1</b>	3,474
<b>2</b>	Ordinary dividends (see instructions)		<b>2</b>	3,530
<b>3</b>	Annuities (see instructions)		<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	<b>4a</b> 0		
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>		
<b>c</b>	Combine lines 4a and 4b		<b>4c</b>	0
<b>5a</b>	Net gain or loss from disposition of property (see instructions)	<b>5a</b> 348,750		
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b> 0		
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b> 0		
<b>d</b>	Combine lines 5a through 5c		<b>5d</b>	348,750
<b>6</b>	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)		<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>	355,754

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b> 0		
<b>b</b>	State, local, and foreign income tax (see instructions)	<b>9b</b> 0		
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>		
<b>d</b>	Add lines 9a, 9b, and 9c		<b>9d</b>	0
<b>10</b>	Additional modifications (see instructions)		<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10		<b>11</b>	0

**Part III Tax Computation**

<b>12</b>	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-		<b>12</b>	355,754
<b>Individuals:</b>				
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b> 381,359		
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b> 200,000		
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b> 181,359		
<b>16</b>	Enter the smaller of line 12 or line 15		<b>16</b>	181,359
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>17</b>	6,892
<b>Estates and Trusts:</b>				
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b> 0		
<b>b</b>	Deductions for distributions of net investment income and charitable deductions (see instructions)	<b>18b</b>		
<b>c</b>	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	<b>18c</b> 0		
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b> 0		
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b> 0		
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b> 0		
<b>20</b>	Enter the smaller of line 18c or line 19c		<b>20</b>	0
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		<b>21</b>	0

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

Cat. No. 59474M

Form **8960** (2024)

**Residential Energy Credits**

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

Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.

Your social security number

3 7 5 | 3 8 | 5 2 5 9

**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
<b>1</b> Qualified solar electric property costs . . . . .			<b>1</b>	
<b>2</b> Qualified solar water heating property costs . . . . .			<b>2</b>	
<b>3</b> Qualified small wind energy property costs . . . . .			<b>3</b>	
<b>4</b> Qualified geothermal heat pump property costs . . . . .			<b>4</b>	
<b>5a</b> 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 . . . . .			<b>5a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> If you checked the "Yes" box, enter the qualified battery technology costs . . . . .			<b>5b</b>	
<b>6a</b> Add lines 1 through 5b . . . . .			<b>6a</b>	0
<b>b</b> Multiply line 6a by 30% (0.30) . . . . .			<b>6b</b>	0
<b>7a</b> Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your <b>main home</b> located in the United States? (See instructions.) . . . . .			<b>7a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.				
<b>b</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
<b>c</b> If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)				
<b>8</b> Qualified fuel cell property costs . . . . .			<b>8</b>	
<b>9</b> Multiply line 8 by 30% (0.30) . . . . .			<b>9</b>	0
<b>10</b> Kilowatt capacity of property on line 8 above . . . . . x \$1,000			<b>10</b>	0
<b>11</b> Enter the smaller of line 9 or line 10 . . . . .			<b>11</b>	0
<b>12</b> Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form 5695, line 16 . . . . .			<b>12</b>	19,200
<b>13</b> Add lines 6b, 11, and 12 . . . . .			<b>13</b>	19,200
<b>14</b> Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.) . . . . .			<b>14</b>	48,939
<b>15</b> <b>Residential clean energy credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a . . . . .			<b>15</b>	19,200
<b>16</b> Credit carryforward to 2025. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .			<b>16</b>	0

**Part II Energy Efficient Home Improvement Credit****Section A—Qualified Energy Efficiency Improvements**

<b>17a</b>	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) . . . . .	<b>17a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Are you the original user of the qualified energy efficiency improvements? . . . . .	<b>17b</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b>	Are the components reasonably expected to remain in use for at least 5 years? . . . . . If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.	<b>17c</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>d</b>	Enter the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time. (See instructions.)  Number and street . . . . . Unit no. . . . . City or town . . . . . State . . . . . ZIP code . . . . .		
<b>e</b>	Were any of these improvements related to the construction of this main home? . . . . . If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.	<b>17e</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>18</b>	Insulation or air sealing material or system.		
<b>a</b>	Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . . .	<b>18a</b>	
<b>b</b>	Multiply line 18a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$1,200 . . . . .	<b>18b</b>	0
<b>19</b>	Exterior doors that meet the applicable Energy Star requirements.		
<b>a</b>	Enter the cost of the most expensive door you bought . . . . .	<b>19a</b>	
<b>b</b>	Multiply line 19a by 30% (0.30). Do <b>not</b> enter more than \$250 . . . . .	<b>19b</b>	0
<b>c</b>	Enter the cost of all other qualifying exterior doors . . . . .	<b>19c</b>	
<b>d</b>	Multiply line 19c by 30% (0.30) . . . . .	<b>19d</b>	0
<b>e</b>	Add lines 19b and 19d. Do <b>not</b> enter more than \$500 . . . . .	<b>19e</b>	0
<b>20</b>	Windows and skylights that meet the Energy Star certification requirements.		
<b>a</b>	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.) . . . . .	<b>20a</b>	
<b>b</b>	Multiply line 20a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>20b</b>	0

**Section B—Residential Energy Property Expenditures**

<b>21a</b>	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? . . . . .	<b>21a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Was the qualified energy property originally placed into service by you? . . . . . If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.	<b>21b</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b>	Enter the complete address of each home where you installed qualified energy property.  Number and street . . . . . Unit no. . . . . City or town . . . . . State . . . . . ZIP code . . . . .  _____  _____  _____		
<b>22</b>	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)		
<b>a</b>	Enter the cost of central air conditioners . . . . .	<b>22a</b>	
<b>b</b>	Multiply line 22a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>22b</b>	0
<b>23a</b>	Enter the cost of natural gas, propane, or oil water heaters . . . . .	<b>23a</b>	
<b>b</b>	Multiply line 23a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>23b</b>	0
<b>24a</b>	Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . . . .	<b>24a</b>	
<b>b</b>	Multiply line 24a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>24b</b>	0

**Section B—Residential Energy Property Expenditures** *(continued)*

<b>25a</b>	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . .	<b>25a</b>			
<b>b</b>	Multiply line 25a by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$600 . . . . .	<b>25b</b>			0
<b>26</b>	Home energy audits.				
<b>a</b>	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	<b>26a</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<b>b</b>	Enter the cost of the home energy audits . . . . .	<b>26b</b>			
<b>c</b>	Multiply line 26b by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$150 . . . . .	<b>26c</b>			0
<b>27</b>	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . .	<b>27</b>			0
<b>28</b>	Enter the smaller of line 27 or \$1,200 . . . . .	<b>28</b>			0
<b>29</b>	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.				
<b>a</b>	Enter the cost of electric or natural gas heat pumps . . . . .	<b>29a</b>			
<b>b</b>	Enter the cost of electric or natural gas heat pump water heaters . . . . .	<b>29b</b>			
<b>c</b>	Enter the cost of biomass stoves and biomass boilers . . . . .	<b>29c</b>			
<b>d</b>	Add lines 29a, 29b, and 29c . . . . .	<b>29d</b>			0
<b>e</b>	Multiply line 29d by 30% (0.30). Enter the results. Do <b>not</b> enter more than \$2,000 . . . . .	<b>29e</b>			0
<b>30</b>	Add lines 28 and 29e . . . . .	<b>30</b>			0
<b>31</b>	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) . . . . .	<b>31</b>			48,939
<b>32</b>	<b>Energy efficient home improvement credit.</b> Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b . . . . .	<b>32</b>			0
<b>a</b>	If the special rule for joint occupants applies, check here <input type="checkbox"/> and attach a statement. (See instructions.)				