

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 Jeffrey R		Last name Heisler		Your social security number 049   58   2238	
If joint return, spouse's first name and middle initial Gaye L		Last name Gamble-Heisler		Spouse's social security number 557   37   3636	
Home address (number and street). If you have a P.O. box, see instructions. PO Box 2787				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Crestline			State CA	ZIP code 923252787	
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					

**Filing Status**  
Check only one box.

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

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

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

**Digital Assets**

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

**Standard Deduction**

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

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

Dependents (see instructions):		(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> 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>1a</b> Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		<b>1a</b>			
	<b>b</b> Household employee wages not reported on Form(s) W-2 . . . . .		<b>1b</b>			
	<b>c</b> Tip income not reported on line 1a (see instructions) . . . . .		<b>1c</b>			
	<b>d</b> Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		<b>1d</b>			
	<b>e</b> Taxable dependent care benefits from Form 2441, line 26 . . . . .		<b>1e</b>			
	<b>f</b> Employer-provided adoption benefits from Form 8839, line 29 . . . . .		<b>1f</b>			
	<b>g</b> Wages from Form 8919, line 6 . . . . .		<b>1g</b>			
	<b>h</b> Other earned income (see instructions) . . . . .		<b>1h</b>			
	<b>i</b> Nontaxable combat pay election (see instructions) . . . . . <b>1i</b>					
	<b>z</b> Add lines 1a through 1h . . . . .		<b>1z</b>			
Attach Schedule B if required.	<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>		<b>b</b> Taxable interest . . . . .	<b>2b</b>	
	<b>3a</b> Qualified dividends . . . . .	<b>3a</b>		<b>b</b> Ordinary dividends . . . . .	<b>3b</b>	
	<b>4a</b> IRA distributions . . . . .	<b>4a</b>		<b>b</b> Taxable amount . . . . .	<b>4b</b>	4,000.
	<b>5a</b> Pensions and annuities . . . . .	<b>5a</b>		<b>b</b> Taxable amount . . . . .	<b>5b</b>	21,584.
	<b>6a</b> Social security benefits . . . . .	<b>6a</b>		<b>b</b> Taxable amount . . . . .	<b>6b</b>	
	<b>c</b> If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>					

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	2,776.
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . .	<b>9</b>	28,360.
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	196.
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . .	<b>11</b>	28,164.
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . .	<b>12</b>	30,750.
<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>	30,750.
<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>	0.

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form(s) 4972 3 <input type="checkbox"/> _____ . . . . .	<b>16</b>	0.
<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0.
<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	0.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . .	<b>23</b>	392.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	392.

**Payments**

<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	400.
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	400.
<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>	
<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	400.

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .				34	8.
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>				35a	8.
Direct deposit? See instructions.	b	Routing number		051400549	c Type:	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		1010121353007			
	36	Amount of line 34 you want <b>applied to your 2025 estimated tax</b> . . . . .				36	
Amount You Owe	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions				37	
	38	Estimated tax penalty (see instructions) . . . . .				38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>						
	Designee's name		Phone no.		Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your signature		Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
				Software Developer			
Joint return? See instructions. Keep a copy for your records.	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.)	
				Home maker			
	Phone no. (540) 295-9164		Email address				
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name Self-Prepared					Phone no.	
	Firm's address					Firm's EIN	

**Standard Deduction Chart\***

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

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

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

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

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

**BAA** REV 03/20/25 Intuit.cq.cdp.sp

Form **1040-SR** (2024)

SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 01

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

Jeffrey R Heisler & Gaye L Gamble-Heisler

Your social security number

049-58-2238

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	1	0.
2a	Alimony received . . . . .	2a	
b	Date of original divorce or separation agreement (see instructions): . . . . .		
3	Business income or (loss). Attach Schedule C . . . . .	3	2,776.
4	Other gains or (losses). Attach Form 4797 . . . . .	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	5	
6	Farm income or (loss). Attach Schedule F . . . . .	6	
7	Unemployment compensation . . . . .	7	
8	Other income:		
a	Net operating loss . . . . . 8a ( )		
b	Gambling . . . . . 8b		
c	Cancellation of debt . . . . . 8c		
d	Foreign earned income exclusion from Form 2555 . . . . . 8d ( )		
e	Income from Form 8853 . . . . . 8e		
f	Income from Form 8889 . . . . . 8f		
g	Alaska Permanent Fund dividends . . . . . 8g		
h	Jury duty pay . . . . . 8h		
i	Prizes and awards . . . . . 8i		
j	Activity not engaged in for profit income . . . . . 8j		
k	Stock options . . . . . 8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . . 8m		
n	Section 951(a) inclusion (see instructions) . . . . . 8n		
o	Section 951A(a) inclusion (see instructions) . . . . . 8o		
p	Section 461(l) excess business loss adjustment . . . . . 8p		
q	Taxable distributions from an ABLE account (see instructions) . . . . . 8q		
r	Scholarship and fellowship grants not reported on Form W-2 . . . . . 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . . 8s ( )		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . . 8t		
u	Wages earned while incarcerated . . . . . 8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . . 8v		
z	Other income. List type and amount: . . . . . 8z		
9	Total other income. Add lines 8a through 8z . . . . . 9		
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . . 10		2,776.

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

Schedule 1 (Form 1040) 2024

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	196.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	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 . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	196.

**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](https://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

Jeffrey R Heisler & Gaye L Gamble-Heisler

Your social security number

049-58-2238

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

**1a**

**1b**

**1c**

**1d**

**1e**

**1f**

**1y**

**z** Add lines 1a through 1y . . . . .

**1z**

**2** Alternative minimum tax. Attach Form 6251 . . . . .

**2**

**3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .

**3**

**Part II Other Taxes**

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

**4**

392.

**5** Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .

**5**

**6** Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .

**6**

**7** Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .

**7**

**8** Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.  
If not required, check here . . . . . ☐

**8**

**9** Household employment taxes. Attach Schedule H . . . . .

**9**

**10** Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .

**10**

**11** Additional Medicare Tax. Attach Form 8959 . . . . .

**11**

**12** Net investment income tax. Attach Form 8960 . . . . .

**12**

**13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .

**13**

**14** Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .

**14**

**15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .

**15**

**16** Recapture of low-income housing credit. Attach Form 8611 . . . . .

**16**

(continued on page 2)

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

392.



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Jeffrey R Heisler</b>		Social security number (SSN) <b>049-58-2238</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Teacher</b>	<b>B Enter code from instructions</b> <b>6   1   1   0   0   0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Heisler Consulting</b>	<b>D Employer ID number (EIN)</b> (see instr.) <b>8   7   2   3   9   1   9   8   7</b>	
<b>E</b> Business address (including suite or room no.) <b>PO Box 2787</b> City, town or post office, state, and ZIP code <b>Crestline, CA 92325-2787</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify)</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2024, check here . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . <input type="checkbox"/>	<b>1</b>	42,528.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	42,528.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	42,528.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	42,528.

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

<b>8</b> Advertising . . . . .	<b>8</b>	4,900.	<b>18</b> Office expense (see instructions) .	<b>18</b>	2,600.
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	428.	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) .	<b>22</b>	7,964.
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	3,993.
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	5,920.
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . .	<b>27a</b>	1,500.
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>				
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		
					2,547.

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

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b> _____
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b> _____
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b> _____
<b>38</b>	Materials and supplies . . . . .	<b>38</b> _____
<b>39</b>	Other costs . . . . .	<b>39</b> _____
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b> _____
<b>41</b>	Inventory at end of year . . . . .	<b>41</b> _____
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b> _____

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) _____	
<b>44</b>	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for: <b>a</b> Business _____ <b>b</b> Commuting (see instructions) _____ <b>c</b> Other _____	
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

Workshops/Conferences	1,500.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 1,500.

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Jeffrey R Heisler</b>		Social security number (SSN) <b>049-58-2238</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Theater</b>	<b>B Enter code from instructions</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;">7   1   1   1   0   0</div>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D Employer ID number (EIN)</b> (see instr.) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> </div>	
<b>E</b> Business address (including suite or room no.) <b>PO Box 2787</b> City, town or post office, state, and ZIP code <b>Crestline, CA 92325-2787</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) _____</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2024, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	12,079.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	12,079.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	12,079.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	12,079.

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

<b>8</b> Advertising . . . . .	<b>8</b>	3,600.	<b>18</b> Office expense (see instructions) .	<b>18</b>	1,850.
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>	3,000.	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	1,000.	<b>25</b> Utilities . . . . .	<b>25</b>	2,400.
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . .	<b>27a</b>	
			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	<b>28</b>	11,850.			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	229.			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>				
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	229.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

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

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) .....
<b>44</b>	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:
<b>a</b>	Business .....
<b>b</b>	Commuting (see instructions) .....
<b>c</b>	Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b>

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

OMB No. 1545-0074

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

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

Jeffrey R Heisler

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

049-58-2238

**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**

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

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** 2,776.

**3** Combine lines 1a, 1b, and 2 . . . . . **3** 2,776.

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . **4a** 2,564.

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

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . . **4b**

**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** 2,564.

**5a** Enter your **church employee income** from Form W-2. 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** 0.

**6** Add lines 4c and 5b . . . . . **6** 2,564.

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 . . . . . **7** 168,600

**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**

**b** Unreported tips subject to social security tax from Form 4137, line 10 . . . . . **8b**

**c** Wages subject to social security tax from Form 8919, line 10 . . . . . **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** 168,600.

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . . **10** 318.

**11** Multiply line 6 by 2.9% (0.029) . . . . . **11** 74.

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** . . . . . **12** 392.

**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** 196.

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 income<sup>1</sup> wasn't more than \$10,380, **or (b)** your net farm profits<sup>2</sup> were less than \$7,493.

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

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

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

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

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

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

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

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

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

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. **55**

Name(s) shown on return

Jeffrey R Heisler &amp; Gaye L Gamble-Heisler

Your taxpayer identification number

049-58-2238

**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.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	Heisler Consulting	87-2391987	2,367.
<b>ii</b>	Jeffrey R Heisler	049-58-2238	213.
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 2,580.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 2,580.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 516.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 516.
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 0.	
<b>12</b>	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	<b>12</b> 0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 0.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 0.
<b>15</b>	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)		<b>15</b> 0.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 0. )
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

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

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Form **8995** (2024)

**Expenses for Business Use of Your Home**File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used  
for business during the year.Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

Jeffrey R Heisler

Your social security number

049-58-2238

**Part I Part of Your Home Used for Business**

Teacher

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	400
2	Total area of home	2	1,900
3	Divide line 1 by line 2. Enter the result as a percentage	3	21.05 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8,784 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	21.05 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	15,223.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	3,993.
12	Add lines 9, 10, and 11	12	3,993.
13	Multiply line 12, column (b), by line 7	13	841.
14	Add line 12, column (a), and line 13	14	841.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	14,382.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	4,200.
19	Rent	19	
20	Repairs and maintenance	20	4,200.
21	Utilities	21	0.
22	Other expenses (see instructions)	22	2,400.
23	Add lines 16 through 22	23	4,200.
24	Multiply line 23, column (b), by line 7	24	5,368.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	9,568.
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	9,568.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4,814.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	2,267.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	2,267.
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	2,267.
34	Add lines 14, 27, and 33	34	12,676.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> 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	12,676.

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	420,000.
38	Value of land included on line 37	38	0.
39	Basis of building. Subtract line 38 from line 37	39	420,000.
40	Business basis of building. Multiply line 39 by line 7	40	88,410.
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	2,267.

**Part IV Carryover of Unallowed Expenses to 2025**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0.



TAXABLE YEAR	<b>California Online e-file Return Authorization for Individuals</b>	FORM
<b>2024</b>		<b>8453-OL</b>

Your first name and initial JEFFREY R		Last name HEISLER	Suffix	Your SSN or ITIN 049-58-2238
If filing jointly, spouse's/RDP's first name and initial GAYE L		Last name GAMBLE-HEISLER	Suffix	Spouse's/RDP's SSN or ITIN 557-37-3636
Street address (number and street) or PO box PO BOX 2787		Apt. no./ste. no.	PMB/private mailbox	Daytime telephone number (540) 295-9164
City CRESTLINE			State CA	ZIP code 92325-2787
Foreign country name		Foreign province/state/county		Foreign postal code

**Part I Tax Return Information** (whole dollars only)

1 California adjusted gross income. See instructions .....	1	28164
2 Refund or no amount due. See instructions .....	2	35
3 Amount you owe. See instructions .....	3	

**Part II Settle Your Account Electronically for Taxable Year 2024** (Pay by 4/15/2025)4 ☒ Direct deposit of refund5 ☐ Electronic funds withdrawal 5a Amount \_\_\_\_\_ 5b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_**Part III Make Estimated Tax Payments for Taxable Year 2025** These are NOT installment payments for the current amount you owe.

	First Payment 4/15/2025	Second Payment 6/16/2025	Third Payment 9/15/2025	Fourth Payment 1/15/2026
6 Amount				
7 Withdrawal date				

**Part IV Banking Information** (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below _____ 35	12 The remaining amount of my refund for direct deposit _____
9 Routing number 051400549	13 Routing number _____
10 Account number 1010121353007	14 Account number _____
11 Type of account: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	15 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

**Part V Declaration of Taxpayer(s)**

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/registered domestic partner (RDP) as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2024 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's/RDP's signature. If filing jointly, both must sign.  
*It is unlawful to forge a spouse's/RDP's signature.*

Date \_\_\_\_\_

**2024 California Resident Income Tax Return****540**

APE

ATTACH FEDERAL RETURN

049-58-2238 HEIS 557-37-3636  
JEFFREY R HEISLER  
GAYE L GAMBLEHEISLER

24 PBA 611000

PO BOX 2787  
CRESTLINE CA 92325-2787

06-07-1958 09-01-1960

Principal Residence

Enter your county at time of filing (see instructions)

☒ SAN BERNARDINOIf your address above is the same as your principal/physical residence address at the time of filing, check this box . . . ☐

If not, enter below your principal/physical residence address at the time of filing.

Street address (number and street) (If foreign address, see instructions.)

☒ 23879 INSPIRATION RD

Apt. no/ste. no.

City

☒ CRESTLINE

State

ZIP code

☒ CA☒ 92325If your California filing status is different from your federal filing status, check the box here . . . . . ☐

Filing Status

1 ☐ Single4 ☐ Head of household (with qualifying person). See instructions.2 ☒ Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.5 ☐ Qualifying surviving spouse/RDP. Enter year spouse/RDP died.   
See instructions. 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . . ☒ 6 ☐

Exemptions

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. ☒ 7  2 X \$149 = ☒ \$  2988 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. . . . . ☒ 8  X \$149 = ☒ \$ 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ☒ 9  1 X \$149 = ☒ \$  149

Your name: HEISLER Your SSN or ITIN: 049-58-2238

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last Name	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SSN. See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dependent's relationship to you	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Total dependent exemptions ..... 10 X \$461 = \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ..... 11 \$ 447

12	State wages from your federal Form(s) W-2, box 16	12		.00
13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11	13	28164	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 27, column B.	14	0	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	28164	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 27, column C.	16		.00
17	California adjusted gross income. Combine line 15 and line 16	17	28164	.00
18	Enter the larger of { Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately. \$5,540 • Married/RDP filing jointly, Head of household, or Qualifying surviving spouse/RDP. \$11,080 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. } 18		15919	.00
19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	19	12245	.00

31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	122	.00
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$244,857, see instructions.	32	447	.00
33	Subtract line 32 from line 31. If less than zero, enter -0-	33	0	.00
34	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	34		.00
35	Add line 33 and line 34	35	0	.00

40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	40		.00
43	Enter credit name code and amount	43		.00
44	Enter credit name code and amount	44		.00

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Your name:

HEISLER

Your SSN or ITIN:

049-58-2238

## Special Credits

- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45  .00
- 46 Nonrefundable Renter's Credit. See instructions ..... ● 46  .00
- 47 Add line 40 through line 46. These are your total credits ..... ● 47  .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48  0 .00

## Other Taxes

- 61 Alternative Minimum Tax. Attach Schedule P (540) ..... ● 61  .00
- 62 Mental Health Services Tax. See instructions ..... ● 62  .00
- 63 Other taxes and credit recapture. See instructions ..... ● 63  .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. .... ● 64  0 .00

## Payments

- 71 California income tax withheld. See instructions ..... ● 71  .00
- 72 2024 California estimated tax and other payments. See instructions ..... ● 72  .00
- 73 Withholding (Form 592-B and/or Form 593). See instructions ..... ● 73  .00
- 74 Reserved for future use ..... 74  .00
- 75 Earned Income Tax Credit (EITC). See instructions ..... ● 75  35 .00
- 76 Young Child Tax Credit (YCTC). See instructions ..... ● 76  .00
- 77 Foster Youth Tax Credit (FYTC). See instructions ..... ● 77  .00
- 78 Add line 71 through line 77. These are your total payments.  
See instructions ..... ● 78  35 .00

## Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions ..... ● 91  0 .00
- If line 91 is zero, check if: ☒ ☐ No use tax is owed. ☐ ☐ You paid your use tax obligation directly to CDTFA.

ISR  
Penalty

- 92 If you and your household had full-year health care coverage, check the box.  
See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☒ ☐
- If you did not check the box, see instructions.
- Individual Shared Responsibility (ISR) Penalty. See instructions ..... ● 92  .00

## Overpaid Tax/Tax Due

- 93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 ..... ● 93  35 .00
- 94 **Use Tax balance.** If line 91 is more than line 78, subtract line 78 from line 91 ..... ● 94  .00
- 95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92,  
subtract line 92 from line 93. .... ● 95  35 .00
- 96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93,  
subtract line 93 from line 92. .... ● 96  .00
- 97 Overpaid tax. If line 95 is more than line 64, subtract line 64 from line 95. .... ● 97  35 .00

Your name:

HEISLER

Your SSN or ITIN:

049-58-2238

Overpaid  
Tax/Tax Due

- 98** Amount of line 97 you want applied to your **2025** estimated tax ..... ● **98**  .00
- 99** Overpaid tax available this year. Subtract line 98 from line 97 ..... ● **99**  .00
- 100** Tax due. If line 95 is less than line 64, subtract line 95 from line 64 ..... ● **100**  .00

Contributions

Code Amount

- California Seniors Special Fund. See instructions ..... ● **400**  .00
- Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund ..... ● **401**  .00
- Rare and Endangered Species Preservation Voluntary Tax Contribution Program ..... ● **403**  .00
- California Breast Cancer Research Voluntary Tax Contribution Fund ..... ● **405**  .00
- California Firefighters' Memorial Voluntary Tax Contribution Fund ..... ● **406**  .00
- Emergency Food for Families Voluntary Tax Contribution Fund ..... ● **407**  .00
- California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund ..... ● **408**  .00
- California Sea Otter Voluntary Tax Contribution Fund ..... ● **410**  .00
- California Cancer Research Voluntary Tax Contribution Fund ..... ● **413**  .00
- School Supplies for Homeless Children Voluntary Tax Contribution Fund ..... ● **422**  .00
- State Parks Protection Fund/Parks Pass Purchase ..... ● **423**  .00
- Protect Our Coast and Oceans Voluntary Tax Contribution Fund ..... ● **424**  .00
- Keep Arts in Schools Voluntary Tax Contribution Fund ..... ● **425**  .00
- Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund ..... ● **431**  .00
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund ..... ● **438**  .00
- Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund ..... ● **439**  .00
- Mental Health Crisis Prevention Voluntary Tax Contribution Fund ..... ● **445**  .00
- California ALS Research Network Voluntary Tax Contribution Fund ..... ● **447**  .00
- 110** Add amounts in code 400 through code 447. This is your total contribution ..... ● **110**  .00

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Your name: **HEISLER** Your SSN or ITIN: **049-58-2238**

**Amount You Owe** **111 AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . . **111**  **.00**  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** **112** Interest, late return penalties, and late payment penalties . . . . . **112**  **.00**

**113** Underpayment of estimated tax.  
Check the box: ☐ **FTB 5805 attached** ☐ **FTB 5805F attached** . . . . . **113**  **.00**

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . **114**  **.00**

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112, and line 113 from line 99. See instructions.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . . **115**  **35** **.00**

**Refund and Direct Deposit** Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.  
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

**Type**  
**Routing number** ☒ **Checking** **Account number** **116** Direct deposit amount  
 **051400549**  **1010121353007**  **35** **.00**  
☐ **Savings**

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

**Type**  
**Routing number** ☐ **Checking** **Account number** **117** Direct deposit amount  
   **.00**  
☐ **Savings**

**Voter Info.** For voter registration information, check the box and go to **sos.ca.gov/elections**. See instructions . . . . . ☐

**Health Care Coverage Info.** Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions . . . . . ☒ ☐ **Yes** ☐ **No**

Your name:

HEISLER

Your SSN or ITIN:

049-58-2238

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

☒ Your email address. Enter only one email address.

☐ Preferred phone number

5402959164

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

SELF-PREPARED

Firm's name (or yours, if self-employed)

☒ PTIN

Firm's address

☒ Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . .

☐ Yes

☒ No

Print Third Party Designee's Name

Telephone Number

# 2024 California Adjustments — Residents

# CA (540)

**Important:** Attach this schedule behind Form 540, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

J R HEISLER &amp; G L GAMBLE-HEISLER

SSN or ITIN

049582238

## Part I Income Adjustment Schedule

### Section A — Income from federal Form 1040 or 1040-SR

**A Federal Amounts**  
(taxable amounts from your federal tax return)

**B Subtractions**  
See instructions

**C Additions**  
See instructions

<b>1 a</b> Total amount from federal Form(s) W-2, box 1. See instructions . . . . . <b>1a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b</b> Household employee wages not reported on federal Form(s) W-2 . . . . . <b>1b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Tip income not reported on line 1a . . . . . <b>1c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . . . . <b>1d</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>e</b> Taxable dependent care benefits from federal Form 2441, line 26 . . . . . <b>1e</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b> Employer-provided adoption benefits from federal Form 8839, line 29 . . . . . <b>1f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Wages from federal Form 8919, line 6. . . . . <b>1g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Other earned income. See instructions . . . . . <b>1h</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>i</b> Nontaxable combat pay election. See instructions. . . . . <b>1i</b>			<input type="radio"/>
<b>z</b> Add line 1a through line 1i. . . . . <b>1z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>2</b> Taxable interest. <b>a</b> <input type="radio"/> <b>2b</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>3</b> Ordinary dividends. See instructions. <b>a</b> <input type="radio"/> <b>3b</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> IRA distributions. See instructions. <b>a</b> <input type="radio"/> 4000 <b>4b</b> <input type="radio"/> 4000	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Pensions and annuities. See instructions. <b>a</b> <input type="radio"/> 21584 <b>5b</b> <input type="radio"/> 21584	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Social security benefits. <b>a</b> <input type="radio"/> <b>6b</b> <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>7</b> Capital gain or (loss). See instructions . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

### Section B — Additional Income from federal Schedule 1 (Form 1040)

<b>1</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>1</b>	<input type="radio"/> 0	<input type="radio"/> 0	
<b>2 a</b> Alimony received. See instructions. . . . . <b>2a</b>	<input type="radio"/>		<input type="radio"/>
<b>3</b> Business income or (loss). See instructions. . . . <b>3</b>	<input type="radio"/> 2776	<input type="radio"/>	<input type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . <b>5</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>6</b> Farm income or (loss) . . . . . <b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>	

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Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>8</b> Other income:			
<b>a</b> Federal net operating loss. . . . . <b>8a</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>b</b> Gambling. . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Cancellation of debt. . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555. . . . . <b>8d</b>	<input type="radio"/> ( )		<input type="radio"/>
<b>e</b> Income from federal Form 8853. . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>
<b>f</b> Income from federal Form 8889. . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Alaska Permanent Fund dividends. . . . . <b>8g</b>	<input type="radio"/>		
<b>h</b> Jury duty pay. . . . . <b>8h</b>	<input type="radio"/>		
<b>i</b> Prizes and awards. . . . . <b>8i</b>	<input type="radio"/>		
<b>j</b> Activity not engaged in for profit income. . . . . <b>8j</b>	<input type="radio"/>		
<b>k</b> Stock options. . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>
<b>l</b> 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. . . <b>8l</b>	<input type="radio"/>		
<b>m</b> Olympic and Paralympic medals and USOC prize money. . . . . <b>8m</b>	<input type="radio"/>		
<b>n</b> IRC Section 951(a) inclusion. . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>	
<b>o</b> IRC Section 951A(a) inclusion. . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>	
<b>p</b> IRC Section 461(l) excess business loss adjustment. . . . . <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account. . . <b>8q</b>	<input type="radio"/>		
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2. . . . . <b>8r</b>	<input type="radio"/>		
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d. . <b>8s</b>	<input type="radio"/> ( )		
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. . . . . <b>8t</b>	<input type="radio"/>		
<b>u</b> Wages earned while incarcerated. . . . . <b>8u</b>	<input type="radio"/>		
<b>v</b> Digital assets received as ordinary income not reported elsewhere. . . . . <b>8v</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>z</b> Other income. List type and amount. <input type="radio"/> <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>9 a</b> Total other income. Add line 8a through line 8z . . . . . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>b1</b> Disaster loss deduction from form FTB 3805V. . <b>9b1</b>		<input type="radio"/>	
<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>	
<b>b3</b> NOL deduction from form FTB 3805Z, 3807, or 3809 . . . . . <b>9b3</b>		<input type="radio"/>	
<b>10 Total.</b> Add Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column A and column C. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3 in column B (as applicable). See instructions. . . . . <b>10</b>	<input type="radio"/> 28360	<input type="radio"/> 0	<input type="radio"/>

**Section C – Adjustments to Income**  
from federal Schedule 1 (Form 1040)

<b>11</b> Educator expenses . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Health savings account deduction . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>	
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input type="radio"/>		<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions. . . . . <b>15</b>	<input type="radio"/> 196	<input type="radio"/>	
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans. . <b>16</b>	<input type="radio"/>		
<b>17</b> Self-employed health insurance deduction. See instructions. . . . . <b>17</b>	<input type="radio"/>	<input type="radio"/>	
<b>18</b> Penalty on early withdrawal of savings . . . . . <b>18</b>	<input type="radio"/>		
<b>19 a</b> Alimony paid. . . . . <b>19a</b>	<input type="radio"/>		<input type="radio"/>
<b>b</b> Recipient's: SSN <input type="radio"/>			
Last Name <input type="radio"/>			
<b>20</b> IRA deduction . . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input type="radio"/>		<input type="radio"/>
<b>22</b> Reserved for future use . . . . . <b>22</b>			
<b>23</b> Archer MSA deduction . . . . . <b>23</b>	<input type="radio"/>		

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Section C – Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
<b>24</b> Other adjustments:				
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input type="radio"/>			
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. . . . . <b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . . <b>24c</b>	<input type="radio"/>	<input type="radio"/>		
<b>d</b> Reforestation amortization and expenses. . . . . <b>24d</b>	<input type="radio"/>	<input type="radio"/>		
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 . . . <b>24e</b>	<input type="radio"/>			
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input type="radio"/>			
<b>i</b> 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. . . . . <b>24i</b>	<input type="radio"/>	<input type="radio"/>		
<b>j</b> Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input type="radio"/>	<input type="radio"/>		
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input type="radio"/>			
<b>z</b> Other adjustments. List type and amount.				
<input type="radio"/> . . . . . <b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>25</b> Total other adjustments. Add line 24a through line 24z . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>26</b> Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions . . . . . <b>26</b>	<input type="radio"/>	196	<input type="radio"/>	<input type="radio"/>
<b>27 Total.</b> Subtract line 26 from line 10 in columns A, B, and C. See instructions . . . . . <b>27</b>	<input type="radio"/>	28164	<input type="radio"/> 0	<input type="radio"/>

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## Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California ☒ ☐

	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
<b>Medical and Dental Expenses</b> See instructions.			
<b>1</b> Medical and dental expenses . . . . <input checked="" type="radio"/> 0 <b>1</b>			
<b>2</b> Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 28164 <b>2</b>			
<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . <input checked="" type="radio"/> 2112 <b>3</b>			
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . <b>4</b> <input checked="" type="radio"/> 0 <input checked="" type="radio"/> 0			
<b>Taxes You Paid</b>			
<b>5 a</b> State and local income tax or general sales taxes. <b>5a</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>b</b> State and local real estate taxes . . . . <b>5b</b> <input checked="" type="radio"/> 7145			
<b>c</b> State and local personal property taxes . . . . <b>5c</b> <input checked="" type="radio"/> 0			
<b>d</b> Add line 5a through line 5c. . . . <b>5d</b> <input checked="" type="radio"/> 7145			
<b>e</b> Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . <b>5e</b> <input checked="" type="radio"/> 7145 <input checked="" type="radio"/> 0		<input checked="" type="radio"/>	
<b>6</b> Other taxes. List type <input checked="" type="radio"/> <b>6</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b> Add line 5e and line 6. . . . <b>7</b> <input checked="" type="radio"/> 7145 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/> 0
<b>Interest You Paid</b>			
<b>8 a</b> Home mortgage interest and points reported to you on federal Form 1098 . . . . <b>8a</b> <input checked="" type="radio"/> 8774			<input checked="" type="radio"/>
<b>b</b> Home mortgage interest not reported to you on federal Form 1098. . . . <b>8b</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>c</b> Points not reported to you on federal Form 1098. <b>8c</b> <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>d</b> Reserved for future use . . . . <b>8d</b>			
<b>e</b> Add line 8a through line 8c. . . . <b>8e</b> <input checked="" type="radio"/> 8774 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b> Investment interest. . . . <b>9</b> <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b> Add line 8e and line 9. . . . <b>10</b> <input checked="" type="radio"/> 8774 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

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Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
<b>Gifts to Charity</b>			
11 Gifts by cash or check. . . . . 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check. . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year. . . . . 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Casualty and Theft Losses</b>			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>			
16 Other—from list in federal instructions. . . . . 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. . . . . 17	<input type="radio"/>	15919	<input type="radio"/>

18 Total. Combine line 17 column A less column B plus column C . . . . . <input type="radio"/> 18	15919
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**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . . <input type="radio"/> 19	
20 Tax preparation fees . . . . . <input type="radio"/> 20	
21 Other expenses: investment, safe deposit box, etc. List type. . . . . <input type="radio"/> <input type="radio"/> 21	0
22 Add line 19 through line 21 . . . . . <input type="radio"/> 22	0
23 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . . <input type="radio"/> <input type="radio"/> 23	28164
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . <input type="radio"/> 24	563
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . <input type="radio"/> 25	0
26 Total Itemized Deductions. Add line 18 and line 25 . . . . . <input type="radio"/> 26	15919
27 Other adjustments. See instructions. Specify. <input type="radio"/> <input type="radio"/> 27	
28 Combine line 26 and line 27. . . . . <input type="radio"/> 28	15919

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately . . . . .	\$244,857
Head of household . . . . .	\$367,291
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .	\$489,719

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. . . . . ☐ 29

15919
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30 Enter the larger of the amount on line 29 or your standard deduction shown below:

Single or married/RDP filing separately. See instructions . . . . .	\$5,540
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . .	\$11,080

Transfer the amount on line 30 to Form 540, line 18. . . . . ☐ 30

15919
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**2024 California Earned Income Tax Credit****3514**

Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return

Your SSN or ITIN

J R HEISLER &amp; G L GAMBLE-HEISLER

049582238

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here. ☒ ☐

**Before you begin:**

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years. If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

**Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).**

**Part I Qualifying Information** (See Step 1 in the instructions before completing this part.)

- 1 a** Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ☒ ☐ Yes ☒ ☐ No
- b** Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ☒ ☐ Yes ☒ ☐ No
- 2** Federal AGI (federal Form 1040 or 1040-SR, line 11) ☒ **2**
- 3** Federal EIC (federal Form 1040 or 1040-SR, line 27) ☒ **3**

**Part II Investment Income Information**

- 4** Investment Income. See instructions for Step 2 – Investment Income ☒ **4**

**Part III Qualifying Child Information** (See Step 3 in the instructions before completing this part.)

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

**Qualifying Child Information** (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

- |  | Child 1   | Child 2   | Child 3   |
|--|---|---|---|
| <b>5</b> First name. <input checked="" type="radio"/>  | <input type="text"/>  | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |
| <b>6</b> Last name. <input checked="" type="radio"/>   | <input type="text"/>  | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |
| <b>7</b> SSN or ITIN.<br>See instructions. <input checked="" type="radio"/>  | <input type="text"/>  | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |
| <b>8</b> Date of birth (mm/dd/yyyy). If born after 2005 <b>and</b> the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.                   | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |
| <b>9 a</b> Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse/RDP, if filing jointly)?<br>If yes, go to line 10. If no, go to line 9b. See instructions. | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Was the child permanently and totally disabled during any part of 2024? If yes, go to line 10. If no, stop here.<br>The child is not a qualifying child.                                    | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>10</b> Child's relationship to you. See instructions.   | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |
| <b>11</b> Number of days child lived with you in California during 2024. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr.                                    | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     | <input checked="" type="radio"/> <input type="text"/>                                     |

12 Child's physical address during 2024. See instructions.

**Child 1** ☒ **a** Street address (number, street, and apt. no./ste. no.)

☒ **b** City ☒ **c** State ☒ **d** ZIP code

**Child 2** ☒ **a** Street address (number, street, and apt. no./ste. no.)

☒ **b** City ☒ **c** State ☒ **d** ZIP code

**Child 3** ☒ **a** Street address (number, street, and apt. no./ste. no.)

☒ **b** City ☒ **c** State ☒ **d** ZIP code

**Part IV California Earned Income** (See Step 5 in the instructions.)

**13** Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions . . . ☒ **13**  .00

**14** IHSS payments. See instructions . . . ☒ **14**  .00

**15** Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . ☒ **15**  .00

**16** Subtract line 14 and line 15 from line 13. . . ☒ **16**  .00

**17** Nontaxable combat pay. See instructions . . . ☒ **17**  .00

**18** Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions . . . ☒ **18**  .00

**a** Business name. . . ☒

Street address (number, street, and apt. no./ste. no.)

**b** Business address. . . ☒

City State ZIP code  
☒  ☒  ☒

**c** Business license number . . . ☒

**d** SEIN. . . ☒

**e** Business code . . . ☒

**19** California earned income. Add line 16, line 17, and line 18. . . ☒ **19**  .00

**Part V California Earned Income Tax Credit** (Complete Step 6 in the instructions.)

**20** California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a. . . ☒ **20**  .00

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**Part VI Part-Year Resident California Earned Income Tax Credit** (See Step 7 in the instructions.)

- 21 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . ● 21
- 22 **Part-year resident EITC.** Multiply line 20 by line 21.  
This amount should also be entered on Form 540NR, line 85. . . . ● 22  .00

**Part VII Young Child Tax Credit** (See Step 8 in the instructions before completing this part.)

- 23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24 . . . ● 23  .00
- a **Total** wages, salaries, tips, and other employee compensation. See instructions . . ● 23a  .00
- b If your **total** net loss exceeds \$34,602 or your federal AGI exceeds \$31,950, check the box. See instructions . . . ● ☐
- 24 **Available Young Child Tax Credit.** . . . . . 24  1,154 .00
- If the amount on line 23 is \$26,626 or less, skip line 25 through line 27 and enter \$1,154 on line 28. If applicable, complete line 29 and line 30.
  - If the amount on line 23 is greater than \$26,626, complete line 25 through line 28. If applicable, complete line 29 and line 30.
- 25 Excess earned income over threshold. Subtract \$26,626 from line 23 . . . . . ● 25  .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ● 26
- 27 **Reduction amount.** Multiply line 26 by \$21.67. Enter the result as a decimal out to two decimal places, **do not** round . . . . . ■ 27
- 28 **Young Child Tax Credit.**
- If you did not need to complete line 25 through line 27, your credit is the \$1,154 from line 24.
  - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. . . . . ● 28  .00

**Part VIII Part-Year Resident Young Child Tax Credit** (See Step 9 in the instructions.)

- 29 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . ● 29
- 30 **Part-year resident YCTC.** Multiply line 28 by line 29.  
This amount should also be entered on Form 540NR, line 86. . . . . ● 30  .00

**Part IX Foster Youth Tax Credit** (See Step 10 in the instructions before completing this part.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return . . . . . ● ☐
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return. . . . . ● ☐
- 32 Qualifying foster youth information. See instructions.
- |                          | Primary Taxpayer     | Spouse/RDP             |
|--------------------------|----------------------|------------------------|
| a First name . . . . . ● | <input type="text"/> | ● <input type="text"/> |
| b Last name . . . . . ●  | <input type="text"/> | ● <input type="text"/> |



**33** To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

**a** Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . . ☒ ☐

**b** Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . . ☒ ☐

**Note:** Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

**34 California earned income.** Enter the amount from form FTB 3514, line 19 . . . . . ☒ **34**  .00

**35 Available Foster Youth Tax Credit** . . . . . ☒ **35**  .00

• If the amount on line 34 is \$26,626 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,154 on line 35 and line 39.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,308 on line 35 and line 39.

If applicable, complete line 40 and line 41.

• If the amount on line 34 is greater than \$26,626, complete line 36 through line 38 and enter on line 35 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,154 on line 35.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,308 on line 35.

If applicable, complete line 40 and line 41.

**36 Excess earned income over threshold.** Subtract \$26,626 from line 34 . . . . . ☒ **36**  .00

**37 Divide line 36 by 100.** Enter the result as a decimal out to two decimal places, **do not** round. . . . . ☒ **37**

**38 Reduction amount** . . . . . ☒ **38**

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.67. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.34. Enter the result as a decimal out to two decimal places, **do not** round.

**39 Foster Youth Tax Credit.**

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,154 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,308 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is **between** \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. . . . . ☒ **39**  .00

**Part X Part-Year Resident Foster Youth Tax Credit** (See Step 11 in the instructions.)

**40 CA exemption credit percentage** from Form 540NR, line 38. See instructions . . . . ☒ **40**

**41 Part-year resident FYTC.** Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87 . . . . . ☒ **41**  .00

REV 03/12/25 INTUIT.CG.CFP.SP

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

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **07**

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

J R HEISLER &amp; G L GAMBLE-HEISLER

Your social security number

049-58-2238

**Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- |   |   |   |       |
|---|---|---|-------|
| 1 | Medical and dental expenses (see instructions)                        | 1 | 0     |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11                       | 2 | 28164 |
| 3 | Multiply line 2 by 7.5% (0.075)                                       | 3 | 2112  |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0     |

**Taxes You  
Paid**

- |   |  |    |      |
|---|--|----|------|
| 5 | State and local taxes.   |    |      |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> | 5a |      |
| b | State and local real estate taxes (see instructions)   | 5b | 7145 |
| c | State and local personal property taxes  | 5c | 0    |
| d | Add lines 5a through 5c  | 5d | 7145 |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)  | 5e | 7145 |
| 6 | Other taxes. List type and amount: _____   | 6  |      |
| 7 | Add lines 5e and 6   | 7  | 7145 |

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

- |    |   |    |      |
|----|---|----|------|
| 8  | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>                                    |    |      |
| a  | Home mortgage interest and points reported to you on Form 1098. See instructions if limited   | 8a | 8774 |
| 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 | 8774 |
| 9  | Investment interest. Attach Form 4952 if required. See instructions   | 9  |      |
| 10 | Add lines 8e and 9  | 10 | 8774 |

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

- |    |  |    |  |
|----|--|----|--|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions  | 11 |  |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 | 12 |  |
| 13 | Carryover from prior year  | 13 |  |
| 14 | Add lines 11 through 13  | 14 |  |

**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 | 15919 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> |    |       |

Form **8829**Department of the Treasury  
Internal Revenue Service**Expenses for Business Use of Your Home**File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used  
for business during the year.Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

JEFFREY R HEISLER

Your social security number

049-58-2238

**Part I Part of Your Home Used for Business**

TEACHER

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	400
2	Total area of home	2	1,900
3	Divide line 1 by line 2. Enter the result as a percentage	3	21.05 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8,784 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	21.05 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	15223
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	3993
12	Add lines 9, 10, and 11	12	3993
13	Multiply line 12, column (b), by line 7	13	841
14	Add line 12, column (a), and line 13	14	841
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	14382
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	4200
19	Rent	19	
20	Repairs and maintenance	20	4200
21	Utilities	21	0
22	Other expenses (see instructions)	22	2400
23	Add lines 16 through 22	23	4200
24	Multiply line 23, column (b), by line 7	24	5368
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	9568
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	9568
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4814
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	2267
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	2267
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	2267
34	Add lines 14, 27, and 33	34	12676
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> 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	12676

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	420000
38	Value of land included on line 37	38	0
39	Basis of building. Subtract line 38 from line 37	39	420000
40	Business basis of building. Multiply line 39 by line 7	40	88410
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	2267

**Part IV Carryover of Unallowed Expenses to 2025**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0

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 Jeffrey R		Last name Heisler		Your social security number 049   58   2238	
If joint return, spouse's first name and middle initial Gaye L		Last name Gamble-Heisler		Spouse's social security number 557   37   3636	
Home address (number and street). If you have a P.O. box, see instructions. PO Box 2787				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. Crestline			State CA	ZIP code 923252787	
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					

Filing Status

Check only one box.

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

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

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

Digital Assets

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

Standard Deduction

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

Age/Blindness

You: ☒ Were born before January 2, 1960 ☐ Are blind

Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

Dependents (see instructions):		(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"/>

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  
If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions) . . . . .		1a	
b Household employee wages not reported on Form(s) W-2 . . . . .		1b	
c Tip income not reported on line 1a (see instructions) . . . . .		1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d	
e Taxable dependent care benefits from Form 2441, line 26 . . . . .		1e	
f Employer-provided adoption benefits from Form 8839, line 29 . . . . .		1f	
g Wages from Form 8919, line 6 . . . . .		1g	
h Other earned income (see instructions) . . . . .		1h	
i Nontaxable combat pay election (see instructions) . . . . .		1i	
z Add lines 1a through 1h . . . . .		1z	
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 4,000.
5a Pensions and annuities . . . . .	5a	b Taxable amount . . . . .	5b 21,584.
6a Social security benefits . . . . .	6a	b Taxable amount . . . . .	6b
c If you elect to use the lump-sum election method, check here (see instructions) . . . . . <input type="checkbox"/>			

Attach Schedule B if required.

<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . <input type="checkbox"/>	<b>7</b>	
<b>8</b>	Additional income from Schedule 1, line 10 . . . . .	<b>8</b>	2,776.
<b>9</b>	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .	<b>9</b>	28,360.
<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .	<b>10</b>	196.
<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .	<b>11</b>	28,164.
<b>12</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12</b>	30,750.
<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>	30,750.
<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>	0.

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form(s) 4972 <b>3</b> <input type="checkbox"/> _____ . . . . .	<b>16</b>	0.
<b>17</b>	Amount from Schedule 2, line 3 . . . . .	<b>17</b>	
<b>18</b>	Add lines 16 and 17 . . . . .	<b>18</b>	0.
<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8 . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	0.
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	<b>23</b>	392.
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	<b>24</b>	392.

**Payments**

<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	
<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>	400.
<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>	400.
<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>	
<b>28</b>	Additional child tax credit from Schedule 8812 . . . . .	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8 . . . . .	<b>29</b>	
<b>30</b>	Reserved for future use . . . . .	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15 . . . . .	<b>31</b>	
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	<b>33</b>	400.

If you have a qualifying child, attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .				34	8.
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here . . . . . <input type="checkbox"/>				35a	8.
Direct deposit? See instructions.	b	Routing number		051400549	c Type:	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		1010121353007			
	36	Amount of line 34 you want <b>applied to your 2025 estimated tax</b> . . . . .				36	
Amount You Owe	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <i>www.irs.gov/Payments</i> or see instructions				37	
	38	Estimated tax penalty (see instructions) . . . . .				38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>						
	Designee's name		Phone no.		Personal identification number (PIN)		
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your signature		Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
				Software Developer			
Joint return? See instructions. Keep a copy for your records.	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.)	
				Home maker			
	Phone no. (540) 295-9164		Email address				
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name Self-Prepared					Phone no.	
	Firm's address					Firm's EIN	

**Standard Deduction Chart\***

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

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

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

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

SCHEDULE 1  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024  
Attachment  
Sequence No. 01

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

Jeffrey R Heisler & Gaye L Gamble-Heisler

Your social security number

049-58-2238

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	1	0.
2a	Alimony received . . . . .	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C . . . . .	3	2,776.
4	Other gains or (losses). Attach Form 4797 . . . . .	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	5	
6	Farm income or (loss). Attach Schedule F . . . . .	6	
7	Unemployment compensation . . . . .	7	
8	Other income:		
a	Net operating loss . . . . . 8a ( )		
b	Gambling . . . . . 8b		
c	Cancellation of debt . . . . . 8c		
d	Foreign earned income exclusion from Form 2555 . . . . . 8d ( )		
e	Income from Form 8853 . . . . . 8e		
f	Income from Form 8889 . . . . . 8f		
g	Alaska Permanent Fund dividends . . . . . 8g		
h	Jury duty pay . . . . . 8h		
i	Prizes and awards . . . . . 8i		
j	Activity not engaged in for profit income . . . . . 8j		
k	Stock options . . . . . 8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . 8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . . 8m		
n	Section 951(a) inclusion (see instructions) . . . . . 8n		
o	Section 951A(a) inclusion (see instructions) . . . . . 8o		
p	Section 461(l) excess business loss adjustment . . . . . 8p		
q	Taxable distributions from an ABLE account (see instructions) . . . . . 8q		
r	Scholarship and fellowship grants not reported on Form W-2 . . . . . 8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . . 8s ( )		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . . 8t		
u	Wages earned while incarcerated . . . . . 8u		
v	Digital assets received as ordinary income not reported elsewhere. See instructions . . . . . 8v		
z	Other income. List type and amount: 8z		
9	Total other income. Add lines 8a through 8z . . . . . 9		
10	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . . 10		2,776.

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

Schedule 1 (Form 1040) 2024



**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	196.
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): _____			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	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 . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: _____	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 . . . . .		<b>26</b>	196.

**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](https://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

Jeffrey R Heisler & Gaye L Gamble-Heisler

Your social security number

049-58-2238

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

**1a**

**1b**

**1c**

**1d**

**1e**

**1f**

**1y**

**z** Add lines 1a through 1y . . . . .

**1z**

**2** Alternative minimum tax. Attach Form 6251 . . . . .

**2**

**3** Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . . . . .

**3**

**Part II Other Taxes**

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

**4**

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**5** Social security and Medicare tax on unreported tip income. Attach Form 4137 . . . . .

**5**

**6** Uncollected social security and Medicare tax on wages. Attach Form 8919 . . . . .

**6**

**7** Total additional social security and Medicare tax. Add lines 5 and 6 . . . . .

**7**

**8** Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.  
If not required, check here . . . . . ☐

**8**

**9** Household employment taxes. Attach Schedule H . . . . .

**9**

**10** Repayment of first-time homebuyer credit. Attach Form 5405 if required . . . . .

**10**

**11** Additional Medicare Tax. Attach Form 8959 . . . . .

**11**

**12** Net investment income tax. Attach Form 8960 . . . . .

**12**

**13** Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 . . . . .

**13**

**14** Interest on tax due on installment income from the sale of certain residential lots and timeshares . . . . .

**14**

**15** Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 . . . . .

**15**

**16** Recapture of low-income housing credit. Attach Form 8611 . . . . .

**16**

(continued on page 2)

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

392.

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Jeffrey R Heisler</b>		Social security number (SSN) <b>049-58-2238</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Teacher</b>	<b>B Enter code from instructions</b> <b>6   1   1   0   0   0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>Heisler Consulting</b>	<b>D Employer ID number (EIN)</b> (see instr.) <b>8   7   2   3   9   1   9   8   7</b>	
<b>E</b> Business address (including suite or room no.) <b>PO Box 2787</b> City, town or post office, state, and ZIP code <b>Crestline, CA 92325-2787</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify)</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2024, check here . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . <input type="checkbox"/>	<b>1</b>	42,528.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	42,528.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	42,528.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	42,528.

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

<b>8</b> Advertising . . . . .	<b>8</b>	4,900.	<b>18</b> Office expense (see instructions) .	<b>18</b>	2,600.
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	428.	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) .	<b>22</b>	7,964.
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	3,993.
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	5,920.
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . .	<b>27a</b>	1,500.
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>				
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
					12,676.
					2,547.
					<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.

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

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) .....	
<b>44</b>	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:	
<b>a</b>	Business .....	<b>b</b> Commuting (see instructions) .....
		<b>c</b> Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Workshops/Conferences .....	1,500.
.....	
.....	
.....	
.....	
.....	
.....	
.....	
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 1,500.

**Expenses for Business Use of Your Home**File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used  
for business during the year.Go to [www.irs.gov/Form8829](http://www.irs.gov/Form8829) for instructions and the latest information.

Name(s) of proprietor(s)

Jeffrey R Heisler

Your social security number

049-58-2238

**Part I Part of Your Home Used for Business**

Teacher

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	400
2	Total area of home	2	1,900
3	Divide line 1 by line 2. Enter the result as a percentage	3	21.05 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,784	5	8,784 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	21.05 %

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home. See instructions.	8	15,223.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	3,993.
12	Add lines 9, 10, and 11	12	3,993.
13	Multiply line 12, column (b), by line 7	13	841.
14	Add line 12, column (a), and line 13	14	841.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	14,382.
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	4,200.
19	Rent	19	
20	Repairs and maintenance	20	4,200.
21	Utilities	21	0.
22	Other expenses (see instructions)	22	2,400.
23	Add lines 16 through 22	23	4,200.
24	Multiply line 23, column (b), by line 7	24	5,368.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	9,568.
27	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 26	27	9,568.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4,814.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	2,267.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	2,267.
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 28 or line 32	33	2,267.
34	Add lines 14, 27, and 33	34	12,676.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to <b>Form 4684</b> . See instructions	35	
36	<b>Allowable expenses for business use of your home.</b> 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	12,676.

**Part III Depreciation of Your Home**

37	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value. See instructions	37	420,000.
38	Value of land included on line 37	38	0.
39	Basis of building. Subtract line 38 from line 37	39	420,000.
40	Business basis of building. Multiply line 39 by line 7	40	88,410.
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	2,267.

**Part IV Carryover of Unallowed Expenses to 2025**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0.

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**  
**(Sole Proprietorship)**

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

OMB No. 1545-0074

**2024**  
Attachment  
Sequence No. **09**

Name of proprietor <b>Jeffrey R Heisler</b>		Social security number (SSN) <b>049-58-2238</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Theater</b>	<b>B Enter code from instructions</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;">7   1   1   1   0   0</div>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D Employer ID number (EIN)</b> (see instr.) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> </div>	
<b>E</b> Business address (including suite or room no.) <b>PO Box 2787</b> City, town or post office, state, and ZIP code <b>Crestline, CA 92325-2787</b>		
<b>F</b> Accounting method: <b>(1) <input checked="" type="checkbox"/> Cash</b> <b>(2) <input type="checkbox"/> Accrual</b> <b>(3) <input type="checkbox"/> Other (specify) _____</b>		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2024, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	12,079.
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	12,079.
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5 Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	12,079.
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7 Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	12,079.

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

<b>8</b> Advertising . . . . .	<b>8</b>	3,600.	<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	1,850.
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>	3,000.	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>	1,000.	<b>25</b> Utilities . . . . .	<b>25</b>	2,400.
			<b>26</b> Wages (less employment credits)	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27b</b>	
<b>28 Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .	<b>28</b>	11,850.			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	229.			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>				
<b>31 Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	229.			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

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

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month/day/year) .....	
<b>44</b>	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:	
<b>a</b>	Business .....	<b>b</b> Commuting (see instructions) .....
		<b>c</b> Other .....
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

.....	
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.....	
.....	
<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . . <b>48</b>



**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Self-Employment Tax**

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

OMB No. 1545-0074

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

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

Jeffrey R Heisler

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

049-58-2238

**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.

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

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

<b>2</b> 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 . . . . .	<b>2</b>	2,776.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	2,776.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 . . . . . <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	2,564.
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue . . . . .	<b>4c</b>	2,564.

<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	0.
<b>6</b> Add lines 4c and 5b . . . . .	<b>6</b>	2,564.

<b>7</b> 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 . . . . .	<b>7</b>	168,600
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<b>8a</b> 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 . . . . .	<b>8a</b>	
<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8b</b>	
<b>c</b> Wages subject to social security tax from Form 8919, line 10 . . . . .	<b>8c</b>	
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	

<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	168,600.
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<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124) . . . . .	<b>10</b>	318.
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<b>11</b> Multiply line 6 by 2.9% (0.029) . . . . .	<b>11</b>	74.
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<b>12 Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b> , or <b>Form 1040-SS, Part I, line 3</b> . . . . .	<b>12</b>	392.
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<b>13 Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 15</b> . . . . .	<b>13</b>	196.
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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 income<sup>1</sup> wasn't more than \$10,380, **or (b)** your net farm profits<sup>2</sup> were less than \$7,493.

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

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

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

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

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

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

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

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

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

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. **55**

Name(s) shown on return

Jeffrey R Heisler &amp; Gaye L Gamble-Heisler

Your taxpayer identification number

049-58-2238

**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.

<b>1</b>	<b>(a)</b> Trade, business, or aggregation name	<b>(b)</b> Taxpayer identification number	<b>(c)</b> Qualified business income or (loss)
<b>i</b>	Heisler Consulting	87-2391987	2,367.
<b>ii</b>	Jeffrey R Heisler	049-58-2238	213.
<b>iii</b>			
<b>iv</b>			
<b>v</b>			
<b>2</b>	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	<b>2</b> 2,580.	
<b>3</b>	Qualified business net (loss) carryforward from the prior year	<b>3</b> ( )	
<b>4</b>	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	<b>4</b> 2,580.	
<b>5</b>	Qualified business income component. Multiply line 4 by 20% (0.20)		<b>5</b> 516.
<b>6</b>	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	<b>6</b>	
<b>7</b>	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	<b>7</b> ( )	
<b>8</b>	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	<b>8</b>	
<b>9</b>	REIT and PTP component. Multiply line 8 by 20% (0.20)		<b>9</b>
<b>10</b>	Qualified business income deduction before the income limitation. Add lines 5 and 9		<b>10</b> 516.
<b>11</b>	Taxable income before qualified business income deduction (see instructions)	<b>11</b> 0.	
<b>12</b>	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	<b>12</b> 0.	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b> 0.	
<b>14</b>	Income limitation. Multiply line 13 by 20% (0.20)		<b>14</b> 0.
<b>15</b>	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)		<b>15</b> 0.
<b>16</b>	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		<b>16</b> ( 0. )
<b>17</b>	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		<b>17</b> ( 0. )

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

REV 03/20/25 Intuit.cq.cfp.sp

Form **8995** (2024)