

January 1, 2025

Nelson CPA PLLC
Redmond Technology Center
18300 Redmond Way, Suite 100
Redmond, WA 98052

Dear Client:

We're delighted you've selected our firm to prepare your individual income tax return. And we want to start work as quickly as possible!

To begin, please review this organizer document, sign the engagement letter it includes, and then fill out as much of the organizer as you can. We'll also need the following tax documents:

- A copy of your 2023 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities

Please contact us if you need further assistance. We look forward to working together!

Sincerely,

Stephen L. Nelson

NELSON CPA PLLC
TAX ADVISORS & BUSINESS CONSULTANTS

18300 Redmond Way, Suite 100, Redmond, WA 98052
Tel (425) 881-7350 Fax (425) 786-9244
<https://nelson.cpa>

January 1, 2025

Dear Client:

We're providing this engagement letter to confirm our understanding of the terms and objectives of our tax return engagement and the nature and limitations of the services provided to you. If you agree, please sign and return this letter. You also may want to retain a copy for your records.

Services Provided

We will prepare your federal individual income tax return and extension (if applicable) for calendar year 2024 from data you furnish. We will not go through and verify each value used in your tax returns. Therefore, before filing, you should review the information relative to income, deductions, and credits to determine that there are no omissions or misstatements.

Where tax law is unclear or where there may be conflicts between the taxing authorities interpretations of the law and other supportable positions, we will use our judgment in resolving questions. Unless otherwise instructed by you in writing, we will resolve such questions in your favor, whenever possible.

Services Not Provided

While we are of course available to provide you with tax or business planning services, it is our policy to put all advice on which a client might rely into writing in the form of a tax planning letter or formal tax memo. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into such a form. In particular, you should not rely on oral discussions, telephone calls, email messages, or voice mail messages as tax or business planning advice.

We will not audit or otherwise verify the data you or people working for you submit. Accordingly, our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. Our engagement ends upon delivery of the tax return. Any follow-up services that might be required (such as representing you in an IRS audit) will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Limitations of Liability

You agree that our maximum liability for any negligent errors or omissions committed by us in the performance of this or any other engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Because there are inherent difficulties in recalling or preserving information after an engagement ends, you agree that, notwithstanding the statute of limitations of the State of Washington, any claim based on this or any other engagement must be filed within 24 months after the performance of our service, unless you have previously provided us with written notice of a specific deficit in our services that forms the basis of the claim.

Estimated Fees and Costs

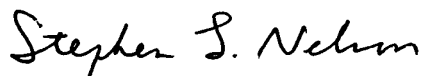
We will bill you our normal and customary fees for the tax preparation services you require, which are determined largely by the time we spend working on your returns. Accordingly, you save expense if you can provide complete, accurate, and organized accounting records. We anticipate fees will rise by five percent as compared to the previous year's fees if the returns are similar to cover the inflation-driven change in our operating costs.

The fee is due and payable upon completion of the work. If you find that you are unable to pay the complete invoice by the due date, please know that we are often able to provide more lenient payment terms. To make such arrangements, however, please discuss this option in advance of our beginning work.

Finally, we will notify you immediately of any circumstances we encounter that could significantly affect our initial estimate of total fees.

If this letter expresses your understanding, please sign it where indicated and return it to us.

Sincerely,



Stephen L. Nelson, CPA

Accepted and agreed to:

Signature Date

Signature Date

2024	1040	US	Topical Index
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2024	1040	US	Tax Organizer
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Nelson CPA, PLLC
18300 Redmond Way, Suite 100
Redmond WA 98052
 Telephone number: **(425) 881-7530**
 Fax number: **(425) 786-9244**
 E-mail address:

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2024 tax return. Please enter all pertinent 2024 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

Taxpayer

Spouse

First name and initial		
Last name		
Title/suffix		
Social security number		
Occupation		
Date of birth (m/d/y)		
Date of death (m/d/y)		
1=blind		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	

DEPENDENTS

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

Dependent No.

Dependent No.

First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

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Please enter all pertinent 2024 information. If you have attached a government form for an item, check the box and do not enter a 2024 amount.

WAGES, SALARIES AND TIPS

Employer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

2024 Amount	2023 Amount
Attach Forms W-2	

INTEREST INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-INT	

DIVIDEND INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-DIV	

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Attach Forms 1099-R & W-2G	

Winnings not reported on W-2G.....

Total gambling losses.....

OTHER GOVERNMENT FORMS - INCOME

<input type="checkbox"/>	Form 1099-B - Sales of stock (also include transaction history)
<input type="checkbox"/>	Form 1099-MISC - Miscellaneous income
<input type="checkbox"/>	Form 1099-K - Merchant card and third party network payments
<input type="checkbox"/>	Form 1099-S - Sales of real estate (also include closing statements) .

Attach Forms 1099	
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<input type="checkbox"/>	Form 1099-G - State tax refunds.....		
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Attach Forms 1099	
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Taxpayer:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
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Spouse:

<input type="checkbox"/>	Form SSA-1099 - Social security benefits
<input type="checkbox"/>	Form 1099-G - Unemployment compensation
<input type="checkbox"/>	Form 1099-Q (529 Plan)
<input type="checkbox"/>	Form 1099-QA/5498-QA (ABLE Accounts)

Attach Forms 1099	
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2024	1040	US	Tax Organizer
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MISCELLANEOUS INCOME

Taxpayer: Alimony received

Spouse: Alimony received

Other: _____

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer: Traditional IRA contributions (1=maximum)

Roth IRA contributions (1=maximum)

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

Spouse: Traditional IRA contributions (1=maximum)

Roth IRA contributions (1=maximum)

Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)

2024 Amount	2023 Amount

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest

Form 1098-T - Tuition and related expenses

Attach Forms 1098	

AFFORDABLE CARE ACT

Form 1095-A - Health Insurance Marketplace Statement

Attach Forms 1095	

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums

Educator expenses

Other adjustments to income:

Alimony paid - Recipient name & SSN

Spouse:

Self-employed health insurance premiums

Educator expenses

Other adjustments to income:

Alimony paid - Recipient name & SSN

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs

Doctors, dentists and nurses

Hospitals and nursing homes

Insurance premiums

Long-term care premiums - taxpayer

Long-term care premiums - spouse

Insurance reimbursement

Out-of-pocket lodging and transportation expenses

Number of medical miles

Other: _____

TAXES PAID

State income taxes - 1/24 payment on 2023 state estimate

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2024	1040	US	Tax Organizer
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TAXES PAID (continued)

- State income taxes - paid with 2023 state extension
- State income taxes - paid with 2023 state return
- State income taxes - paid for prior years and/or to other states
- City/local income taxes - 1/24 payment on 2023 city/local estimate
- City/local income taxes - paid with 2023 city/local extension
- City/local income taxes - paid with 2023 city/local return
- State and local sales taxes (except autos and special items)
- Use taxes paid on 2024 purchases
- Use taxes paid on 2023 state return
- Sales tax on autos not included above
- Sales taxes paid on boats, aircraft, and other special items
- Real estate taxes - principal residence
- Real estate taxes - property held for investment
- Foreign income taxes
- Personal property taxes (including automobile fees in some states)

	2024 Amount	2023 Amount
Attach Tax Notice		

INTEREST PAID

Home mortgage interest and points paid:

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee):

Points not reported on Form 1098:

Investment interest (interest on margin accounts):

Passive interest:

Attach Forms 1098		

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Volunteer expenses (out-of-pocket)

Number of charitable miles

NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

MISCELLANEOUS DEDUCTIONS

Union and professional dues

Tax return preparation fee

Safe deposit box rental

Investment expenses

Estate tax, section 691(c)

Unreimbursed employee expenses:

Other: _____

2024	1040	US	Client Information	1
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Nelson CPA, PLLC
18300 Redmond Way, Suite 100
Redmond WA 98052
Telephone number: **(425) 881-7530**
Fax number: **(425) 786-9244**
E-mail address:

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2024 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2022 or 2023) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

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Client Information (continued)

1 p2

Please add, change or delete information for 2024.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
	E-mail address.....		
Spouse Contact Information	Home phone.....		
	Work phone.....		
	Work extension.....		
	Daytime phone (table).....		
	Mobile phone.....		
	Fax number.....		
Taxpayer Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		
Spouse Authentication	Driver's license no.....		
	Driver's license state.....		
	Issue date (m/d/y).....		
	Expiration date (m/d/y).....		
	Theft protection PIN.....		

1 p2

2024	1040	US	Dependents	2
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Please add, change or delete information for 2024.

DEPENDENTS

	Dependent	Dependent	
First name.....			<p>Type of Dependent</p> <p>1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent</p> <p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress</p> <p>NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:</p> <ol style="list-style-type: none"> 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
First name.....			
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

2024	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

YES **NO**

 PERSONAL INFORMATION
Did your marital status change during the year?

 Did your address change during the year?

 Could you be claimed as a dependent on another person's tax return for \${Y+00}?

DEPENDENTS

 Were there any changes in dependents?

 Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2024?

 Did you have any children under age 19 or full-time students under age 24 at the end of 2024, with interest and dividend income in excess of \$1,300, or total investment income in excess of \$2,600?

HEALTH CARE COVERAGE

 Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

INCOME

 Did you receive unreported tip income of \$20 or more in any month?

 Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?

 Did you receive any disability income?

 Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

 Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

 Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

 Did you buy or sell any stocks, bonds or other investment property in \${Y+00}?

 Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

 Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

 Did you have any debts cancelled or forgiven?

 Does anyone owe you money which has become uncollectible?

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Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another retirement plan?
<input type="checkbox"/>	<input type="checkbox"/>	EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	ITEMIZED DEDUCTIONS
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you work out of town for part of the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	ESTIMATED TAXES
<input type="checkbox"/>	<input type="checkbox"/>	Did you apply an overpayment of 2023 taxes to your 2024 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of 2024 taxes, do you want the excess applied to your 2025 estimated tax (instead of being refunded)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you expect your 2025 taxable income and withholdings to be different from 2024?
<input type="checkbox"/>	<input type="checkbox"/>	MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

2024

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US

Miscellaneous Questions (continued)

If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

- | YES | NO | MISCELLANEOUS (continued) |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$18,000, or any gifts to a trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change within the last twelve months? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during 2024, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? |

2024	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2024, please check the appropriate box and provide additional information if necessary.

- | YES | NO | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Could you be claimed as a dependent on another person's tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you and your dependents have health care coverage for the full-year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive an IRS document 1095-A (Health Insurance Marketplace Statement)? If so, please attach. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your car on the job (other than to and from work)? |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer? |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the IRS or the State taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise dispose of digital asset? |

Please enter all pertinent 2024 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2024 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2024 Voucher Amount
Overpayment applied from 2023				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2024 Voucher Amount
Overpayment applied from 2023				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 **Type of Account**

1 = Savings
2 = Checking

2 **Type of Investment**

1 = Checking or savings (default)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

2024

1040

US

Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2024 information.

APPLICATION OF 2024 OVERPAYMENT (7.1)

If you have an overpayment of 2024 taxes, do you want the excess refunded? or applied to 2025 estimate?

Other (please explain): _____

2025 ESTIMATED TAX INFORMATION

Do you expect your 2025 taxable income to be different from 2024? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2025 withholding to be different from 2024? Yes No

If "yes" explain any differences: _____

7.1

2024	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2024 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2023 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2		Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/24	2023 Distribution
		Distribution code #1				Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE							

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2023 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2024 Amount	TS		2023 Amount
Total gambling losses				
Winnings not reported on Form W-2G				

10, 13.1, 13.2

2024	1040	US	Interest & Dividend Income	11, 12
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Please enter all pertinent 2024 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2023 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2023 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower cost/market, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		
1=trader in financial instruments or commodities		

INCOME

	2024 Amount	2023 Amount
Gross receipts or sales (Form 1099-NEC)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

2024

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2024 Amount	2023 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Meals in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

16 p2

2024	1040	US	Capital Gains & Losses (Schedule D)	17
------	------	----	-------------------------------------	----

If you sold any stocks, bonds, or other investment property in 2024, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)

2024

1040

US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2024, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=first-time homebuyer credit was previously taken on this home
1=business use in year of sale
Number of days after December 31, 2008 that home was not used as principal residence

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests *, or b) Excluded gain on the sale of another home after May 6, 1997. If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2024	1040	US	Rental & Royalty Income (Schedule E)	No. <input style="width:40px;" type="text"/>	18
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Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2024 Amount	2023 Amount
Description of property		Type of Property
Street address		1 = Single Family Residence
City		2 = Multi-Family Residence
State		3 = Vacation/Short-Term Rental
ZIP code		4 = Commercial
Type of property (see table)		5 = Land
Other type of property		6 = Royalties
Number of days rented	34	7 = Self-Rental

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2024 Amount	2023 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2024

1040

US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2024 Amount	2023 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use	
Number of days owned (if optional method elected)	

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2024	1040	US	Partnership and S corporation Information	20.1,20.2
------	------	----	---	-----------

Please add, change or delete 2024 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

2024

1040

US

Itemized Deductions

25

Please enter all pertinent 2024 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums not entered elsewhere, Long-term care premiums, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Medical miles driven, and Other medical and dental expenses.

TAXES PAID (State and local withholding and 2024 estimates are automatic.)

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include State income taxes (1/24 payment, 2023 return extension, 2023 state return, prior years), and City/local income taxes (1/24 payment, 2023 city/local extension, 2023 city/local return).

SALES AND USE TAXES PAID

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include State and local sales taxes, Use taxes paid on 2024 purchases, Use taxes paid with 2023 state return, Sales tax on autos, and Sales tax on boats, aircraft, other special items.

OTHER TAXES PAID

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include Real estate taxes (principal residence, held for investment), Personal property taxes, Foreign income taxes, and Other taxes.

2024

1040

US

Itemized Deductions (continued)

25 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

2024 Amount

TS

2023 Amount

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Includes lines for reporting mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for providing payee information: Name, SSN or FEIN, street address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Row for 'Amount paid'.

Points not reported on Form 1098:

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting points.

Investment interest (interest on margin accounts):

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting investment interest.

Passive interest:

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Row for reporting passive interest.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting cash or check contributions.

Volunteer expenses (out-of-pocket)

Number of charitable miles

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting volunteer expenses and miles.

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting cash or check contributions.

Volunteer expenses (out-of-pocket)

Number of charitable miles

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows for reporting volunteer expenses and miles.

2024

1040

US

Itemized Deductions (continued)

25 p3

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2024 Amount

TS

2023 Amount

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 3 rows for 50% limitation.

30% limitation (see above):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 3 rows for 30% limitation.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 3 rows for 30% capital gain property.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 3 rows for 20% capital gain property.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 4 rows for other unreimbursed employee expenses.

Investment expense:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 4 rows for investment expense.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 2 rows for tax return preparation fee and safe deposit box rental.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes 4 rows for miscellaneous deductions.

25 p3

2024

1040

US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

- 1. Total home equity debt exceeded \$100,000 at any time during 2024 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2024 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2024 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

Table with columns: 2024 Amount, TS, 2023 Amount. Rows: Fair market value of the property on the date that the last debt was secured, Home acquisition and grandfather debt on the date that the last debt was secured.

LOAN INFORMATION

Loan #1

- Lender's name
Form (see table)
Number of form
1=taxpayer, 2=spouse, blank=joint
Interest paid
Points paid
Total principal paid
Lump sum principal payment (if paid off)
Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
Home acquisition debt balance - beginning of year
Home acquisition debt borrowed in 2024
Home equity debt balance - beginning of year
Home equity debt borrowed in 2024
Grandfather debt balance - beginning of year

Table for Loan #1 input fields with shaded area for 2023 amounts.

Loan #2

- Lender's name
Form (see table)
Number of form
1=taxpayer, 2=spouse, blank=joint
Interest paid
Points paid
Total principal paid
Lump sum principal payment (if paid off)
Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
Home acquisition debt balance - beginning of year
Home acquisition debt borrowed in 2024
Home equity debt balance - beginning of year
Home equity debt borrowed in 2024
Grandfather debt balance - beginning of year

Table for Loan #2 input fields with shaded area for 2023 amounts.

Form
1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5

2024

1040

US

Itemized Deductions (continued)

25 p5 cont

Please enter all pertinent 2024 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3

2024 Amount

TS

2023 Amount

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2024

Home equity debt balance - beginning of year

Home equity debt borrowed in 2024

Grandfather debt balance - beginning of year

Loan #4

Lender's name

Form (see table)

Number of form

1=taxpayer, 2=spouse, blank=joint

Interest paid

Points paid

Total principal paid

Lump sum principal payment (if paid off)

Months outstanding (if not 12)

1=home acquisition debt incurred after 12/15/17

Home acquisition debt balance - beginning of year

Home acquisition debt borrowed in 2024

Home equity debt balance - beginning of year

Home equity debt borrowed in 2024

Grandfather debt balance - beginning of year

Form

1 = Schedule A (default)
 2 = Business use of home
 3 = Schedule E

2024

1040

US

Noncash Contributions (Form 8283)

26.1,26.2

If your total noncash contributions are in excess of \$500 in 2024, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input style="width: 40px;" type="text"/>	Vehicle	Name of charitable organization (donee)		
		Street address		
		City		
		State		
		ZIP code		
		1=spouse, 2=joint		
		Property description (other than vehicle)		
		Identification number (VIN)		
		Year (yyyy)		
		Make		
		Model		
		Odometer mileage		
		Date of contribution (m/d/y)		
		Date acquired by donor (m/y)		
		How acquired by donor (Table 1 or describe)		
Donor's cost or basis				
Fair market value				
Method used to determine FMV (Table 2 or describe)				

No. <input style="width: 40px;" type="text"/>	Vehicle	Name of charitable organization (donee)		
		Street address		
		City		
		State		
		ZIP code		
		1=spouse, 2=joint		
		Property description (other than vehicle)		
		Identification number (VIN)		
		Year (yyyy)		
		Make		
		Model		
		Odometer mileage		
		Date of contribution (m/d/y)		
		Date acquired by donor (m/y)		
		How acquired by donor (Table 1 or describe)		
Donor's cost or basis				
Fair market value				
Method used to determine FMV (Table 2 or describe)				

<p>1</p> <p style="text-align: center;">How Property was Acquired</p> <table style="width:100%; border: none;"> <tr> <td style="width: 50%;">1 = Purchase</td> <td style="width: 50%;">3 = Inheritance</td> </tr> <tr> <td>2 = Gift</td> <td>4 = Exchange</td> </tr> </table>	1 = Purchase	3 = Inheritance	2 = Gift	4 = Exchange	<p>2</p> <p style="text-align: center;">Method Used to Determine FMV</p> <table style="width:100%; border: none;"> <tr> <td style="width: 50%;">1 = Appraisal</td> <td style="width: 50%;">3 = Catalog</td> </tr> <tr> <td>2 = Thrift shop value</td> <td>4 = Comparable sales</td> </tr> </table> <p style="text-align: center;">For other methods, see IRS Pub. 561.</p>	1 = Appraisal	3 = Catalog	2 = Thrift shop value	4 = Comparable sales
1 = Purchase	3 = Inheritance								
2 = Gift	4 = Exchange								
1 = Appraisal	3 = Catalog								
2 = Thrift shop value	4 = Comparable sales								

26.1,26.2

2024

1040

US

Business Use of Home (Form 8829)

No.

29

Please enter 2024 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2024 Amount	2023 Amount
Form.....		
Number of form (e.g., enter 2 for Schedule C number 2).....		
Business use area (square footage).....		
Total area of home (square footage).....		
Total hours facility used (for daycare facilities only).....		
Total hours available (if not 8,760).....		
Area of home included above used exclusively for daycare business, if any (sq ft).....		
% (.xx) or amount of gross income from home if not 100% (-1 if none).....		
% (.xx) or amount of expenses from home if not 100% (-1 if none).....		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....		
Real estate taxes.....		
Casualty losses.....		
Insurance.....		
Miscellaneous.....		
Rent.....		
Repairs and maintenance.....		
Utilities.....		
Excess mortgage interest.....		
Excess real estate taxes.....		
Excess casualty losses.....		
Allowable casualty losses.....		
Other direct expenses:		

29

2024

1040

US

Employee/Vehicle Bus. Exp. (Form 2106)

No.

30

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040

Form.....	<input type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.).....	<input type="text"/>	
1=spouse.....	<input type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	<input type="text"/>	
1=minister's expenses.....	<input type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2024 Amount	2023 Amount
Meal expenses in full.....	<input type="text"/>	<input type="text"/>
Reimbursements for meals not on W-2, box 1.....	<input type="text"/>	<input type="text"/>
1=Department of Transportation (80% meal allowance).....	<input type="text"/>	<input type="text"/>
Local transportation (bus, taxi, train, etc.).....	<input type="text"/>	<input type="text"/>
Travel expenses while away from home overnight.....	<input type="text"/>	<input type="text"/>
Reimbursements not included on Form W-2, box 1.....	<input type="text"/>	<input type="text"/>
Other business expenses:		
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

2024

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

- 1=vehicle used primarily by more than 5% owner
- 1=vehicle is available for off-duty personal use
- 1=no other vehicle is available for personal use
- 1=no evidence to support your deduction
- 1=no written evidence to support your deduction

2024 Amount	2023 Amount

VEHICLE 1

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E & F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

VEHICLE 2

- Description of vehicle
- Date placed in service (m/d/y)
- Total mileage (for the tax year)
- Business mileage
- Commuting mileage (for the tax year)
- Average daily round-trip commute
- Number of months of business use if changed from 100% personal use
- Parking fees and tolls (business portion only)

Actual expenses:

- Gasoline, lube, oil
- Repairs
- Tires
- Insurance
- Miscellaneous
- Auto license (other than personal property taxes)
- Personal property taxes (based on car's value)
- Interest (car loan) (for Schedule C, E and F)
- Vehicle rent or lease payments
- Inclusion amount (enter as positive)
- Value of employer-provided vehicle on Form W-2 (2106)

2024	1040	US	Health Savings Accounts (8889)	32.1
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Please enter all pertinent 2024 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2024, a high deductible health plan is one with an annual deductible that is not less than \$1,600 for self-only coverage or \$3,200 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$8,050 for self-only coverage or \$16,100 for family coverage.

	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

	32.1
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2024	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2024 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2024				
Employer-provided benefits forfeited in 2024				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2024		2023 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

No. <input style="width:40px;" type="text"/>	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2024		2023 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Identification number (SSN or EIN)		
	Amount paid to care provider in 2024		2023 amt:
	1=spouse, 2=joint		
	1=care provided ind. above was a household employee		

2024

1040

US

Education Credits

No.

38

Please complete the information below if you paid qualified education expenses in 2024 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse
First name
Last name
Social security number
Number of prior years AOC claimed
1=student was NOT enrolled at least half-time for at least one academic period that began in 2024 (or the first 3 months of 2025 if the qualified expenses were made in 2024) at an eligible institution in a qualified program
1=student completed first four years of post-secondary education before 2024
1=student was convicted, before the end of 2024, of a felony for possession or distribution of a controlled substance

Form grid for student information with shaded areas for SSN and other identifiers.

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name
Street address
City
State
ZIP code
1=2024 Form 1098-T was NOT received
1=2024 Form 1098-T received with Box 7 completed
1=2023 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form grid for educational institution #1 with shaded areas for Form 1098-T status and federal ID.

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name
Street address
City
State
ZIP code
1=2024 Form 1098-T was NOT received
1=2024 Form 1098-T received with Box 7 completed
1=2023 Form 1098-T received with Box 7 completed
Federal ID number from Form 1098-T

Form grid for educational institution #2 with shaded areas for Form 1098-T status and federal ID.

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2024 (net of refund or assistance, & not entered elsewhere)
Books & supplies required to be purchased from institution
Books & supplies not entered above
Amount of prior year refund or assistance *

Table with 2 columns: 2024 Amount, 2023 Amount. Rows for tuition/fees, books & supplies, and refund/assistance.

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

2024

1040

US

Report of Foreign Bank and Financial Accounts

82.1

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2024 Amount	2023 Amount
Canadian province or Mexican state	<input type="text"/>	
Other type of filer	<input type="text"/>	
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN	<input type="text"/>	<input type="text"/>
Other type of identification	<input type="text"/>	
Number	<input type="text"/>	
Country of issue	<input type="text"/>	
Spouse:		
1=passport, 2=foreign TIN	<input type="text"/>	<input type="text"/>
Other type of identification	<input type="text"/>	
Number	<input type="text"/>	
Country of issue	<input type="text"/>	
Taxpayer:		
Title	<input type="text"/>	
Spouse:		
Title	<input type="text"/>	

82.1

2024

1040

US

Report of Foreign Bank & Fin. Accts.

No.

82.1 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

	2024 Amount	2023 Amount
1=spouse.....		
Type of account: 1=bank account, 2=securities account, or specify.....		
Maximum value of account (-1 if unknown).....		
Financial institution:		
Name of institution (Line 1) (mandatory).....		
Name of institution (Line 2).....		
Mailing address.....		
Account number.....		
City.....		
State.....		
ZIP/postal code.....		
Country (if not US).....		
Accounts owned jointly:		
Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer).....		
Principal joint owner:		
Taxpayer identification number, if not joint filer.....		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....		
Last name.....		
First name.....		
Middle initial.....		
Address.....		
City.....		
State.....		
ZIP/postal code.....		
Country (if not US).....		
Accounts where filer has no financial interest:		
Last name or org. name (mandatory).....		
First name.....		
Middle initial.....		
Taxpayer identification number.....		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....		
Address.....		
City.....		
State.....		
ZIP/postal code.....		
Country (if not US).....		
Filer's title.....		

2024

1040

US

Foreign Reporting (8938)

No.

82.2 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

	2024 Amount	2023 Amount
Description of asset		
Type of account: 1=deposit, 2=custodial		
Use financial institution information from Form 114		
Financial institution information (if not filing Form 114):		
Maximum value of account during year		
Name of institution		
Account number (mandatory for part I)		
Mailing address of institution		
City of institution		
State/province of institution		
Postal code of institution		
Country of institution		
1=account opened during year		
1=account closed during year		
1=account jointly owned with spouse		
1=no tax item in Part III with respect to this account		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which account is maintained		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		

OTHER FOREIGN ASSETS (Part II)

Identifying number or other designation (mandatory for part II)		
Date asset acquired during year (m/d/y)		
Date asset disposed of during year (m/d/y)		
1=jointly owned with spouse		
1=no tax item in Part III with respect to this asset		
Maximum value of asset during year		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which asset is denominated		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		
Foreign entity information (complete if stock or interest):		
Name of entity		
Type of entity		
Mailing address of entity		
City of entity		
State/province of entity		
Postal code of entity		
Country of entity		

1

Type of Entity

- 1 = Partnership
- 2 = Corporation
- 3 = Trust
- 4 = Estate

2024

1040

US

Foreign Reporting (8938) (continued)

No.

82.2 p2

Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name
1=issuer, 2=counterparty
Type of issuer or counterparty (see table 2)
Issuer or counterparty: 1=US person, 2=foreign person
Mailing address
City
State/province
Postal code
Country

Table with 2 columns and 8 rows for issuer/counterparty #1.

Issuer or counterparty (#2):

Name
1=issuer, 2=counterparty
Type of issuer or counterparty (see table 2)
Issuer or counterparty: 1=US person, 2=foreign person
Mailing address
City
State/province
Postal code
Country

Table with 2 columns and 8 rows for issuer/counterparty #2.

Issuer or counterparty (#3):

Name
1=issuer, 2=counterparty
Type of issuer or counterparty (see table 2)
Issuer or counterparty: 1=US person, 2=foreign person
Mailing address
City
State/province
Postal code
Country

Table with 2 columns and 8 rows for issuer/counterparty #3.

Issuer or counterparty (#4):

Name
1=issuer, 2=counterparty
Type of issuer or counterparty (see table 2)
Issuer or counterparty: 1=US person, 2=foreign person
Mailing address
City
State/province
Postal code
Country

Table with 2 columns and 8 rows for issuer/counterparty #4.

2
Type of Issuer or Counterparty
1 = Individual
2 = Partnership
3 = Corporation
4 = Trust
5 = Estate

82.2 p2

