

2024	1040	US	Client Information	1
<p>WINTHER, STAVE & CO., LLP 1316 W 18TH ST., P.O. BOX 175 SPENCER IA 51301 Telephone number: 712-262-3117 Fax number: 712-262-3159 E-mail address: taxes@winther-stave.com</p>			<p>Tax Return Appointment</p> <p>Date: Time: Location:</p>	
<p>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.</p>				
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			
				1

Filing Status

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

2024	1040	US	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).....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
				1 p2

Please add, change or delete information for 2024.

DEPENDENTS

	Dependent	Dependent
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.....		
	Dependent	Dependent
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.....		
	Dependent	Dependent
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.....		

- Type of Dependent**
- 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
- Earned Income Credit**
- 1 = When applicable (default)
 - 2 = Student age 19 to 23
 - 3 = Disabled
 - 4 = Force
 - 5 = Suppress

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:

- 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

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

- 1. Doctor statement
- 2. Other health care provider statement
- 3. Social services agency or program statement

2024

1040

US

Miscellaneous Questions

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.

PERSONAL INFORMATION

- | 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 for 2024? |

DEPENDENTS

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2024? |
| <input type="checkbox"/> | <input type="checkbox"/> | 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

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have health insurance through the Health Insurance Marketplace? If so, please attach Form 1095-A. |
|--------------------------|--------------------------|---|

INCOME

- | | | |
|--------------------------|--------------------------|--|
| <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 cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes? |

PURCHASES, SALES AND DEBT

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC? |
|--------------------------|--------------------------|---|

2024	1040	US	Miscellaneous Questions
Yes	No		
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
<input type="checkbox"/>	<input type="checkbox"/>		Did you buy or sell any stocks, bonds or other investment property in 2024?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase, sell, or refinance your principal home or second home, or did you receive a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase a home in 2024 and you were overseas on official extended duty?
<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? If so, please provide documentation.
<input type="checkbox"/>	<input type="checkbox"/>		Did you have any debts cancelled or forgiven?
<input type="checkbox"/>	<input type="checkbox"/>		Does anyone owe you money which has become uncollectible?
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"/>		Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2024?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?
<input type="checkbox"/>	<input type="checkbox"/>		If you are age 70 1/2 or older, did you make a Qualified Charitable Distribution (QCD) directly from your IRA to a qualified charitable organization? If so, provide documentation.
EDUCATION			
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

2024	1040	US	Miscellaneous Questions
Yes	No		
<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 any expenses working as a teacher, counselor, or principal for classes kindergarten through grade 12?
ITEMIZED DEDUCTIONS			
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase any motor vehicles or boats in 2024? If so, please note the sales tax paid on these items.
<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 incur a loss in a Federally Declared Disaster Area in 2024?
<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)?
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?
MISCELLANEOUS			
<input type="checkbox"/>	<input type="checkbox"/>		Do you want to sign your tax return via DocuSign e-signature (no printing needed) from your computer or phone? If so, please provide e-mail addresses on page 2 under client information.
<input type="checkbox"/>	<input type="checkbox"/>		Do you want an electronic copy of your tax return?
<input type="checkbox"/>	<input type="checkbox"/>		Do you want a paper copy of your tax return?
<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?

2024	1040	US	Miscellaneous Questions
	Yes	No	
<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?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
<input type="checkbox"/>	<input type="checkbox"/>		Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>		Do you have any employees working for you or your business? If so, do you provide health insurance for your employees?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive any crop insurance proceeds in 2024?
<input type="checkbox"/>	<input type="checkbox"/>		Did you (or someone on your behalf, including your employer) make contributions to a Health Savings Account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary?
<input type="checkbox"/>	<input type="checkbox"/>		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 pay interest on student loans during 2024?
<input type="checkbox"/>	<input type="checkbox"/>		Did you incur any adoption expenses?
<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? If so, please provide a voided check.
<input type="checkbox"/>	<input type="checkbox"/>		At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset); such as NFTs?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive, sell, exchange or otherwise dispose of any financial interest in virtual currency, such as Bitcoin or Ethereum?

2024	1040	US	Miscellaneous Questions
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HAVE YOU INCLUDED THE FOLLOWING ITEMS WITH YOUR TAX RETURN INFORMATION?

Yes No

- W-2 forms?
- 1099 forms?
- Partnership and S corporation K-1 forms?
- A copy of your 2023 tax return if this is your first year with our firm?

IOWA TAX RETURN INFORMATION

- Did you live in a state other than Iowa during 2024?
- Did you receive any income from sources outside of Iowa during 2024?
- Did you make any contributions to the Iowa Educational Savings Plan Trust during 2024? (For example, ISave 529, formerly College Savings IA). If yes, enter amount here _____.
- Did you use fuel for an off-highway unlicensed vehicle (excluding personal use of a boat)? If yes, please detail gallons purchased, total cost, total sales tax paid, type of fuel, etc.
- Were you a volunteer firefighter, volunteer EMS personnel, or reserve peace officer in 2024? If so, how many months did you serve? _____.
- Did you pay any tuition or textbook expenses for a dependent in grades kindergarten through twelve for any elementary or secondary school in Iowa that is not reimbursed by an educational savings account? If yes, then enter the amount here _____.
 Eligible expenses include, not limited to: Books/textbook fees, tuition at an accredited school, rental of gowns or tuxedos, purchases of non-street costumes, driver's education, activity tickets, rental of musical instruments, and music lessons.

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

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: _____

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)	

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	1=spouse						

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)

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

10, 13.1, 13.2

Please enter all pertinent 2024 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins. . . .				
Tier 1 RR retirement benefits (RRB-1099, box 5) . . .				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				

Other income (1099-MISC, box 3, 8)				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

Please add, change or delete 2024 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2024 1099-G Amount

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2024 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .		
	1=city or local income tax refund		
	Tax year for box 2 if not 2023 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different		
	Farm amounts:		
Agriculture payments (Box 7)			
1=agriculture payments are from conservation reserve program			
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8)			
State income tax withheld (Box 11)			

No. <input style="width:40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2024 Overpayment repaid		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .		
	1=city or local income tax refund		
	Tax year for box 2 if not 2023 (Box 3)		
	Federal income tax withheld (Box 4)		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different		
	Farm amounts:		
Agriculture payments (Box 7)			
1=agriculture payments are from conservation reserve program			
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8)			
State income tax withheld (Box 11)			

Please enter all pertinent 2024 amounts and attach all 1099-Q forms.
 Enter qualified education expenses below that are not entered elsewhere.
 Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

		2024 Amount	2023 Amount
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2024 contributions to this ESA.....			
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23.....			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2024 contributions to this ESA.....			
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23.....			
No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2024 contributions to this ESA.....			
Value of this account at 12/31/24 (plus outstanding rollovers)			
Basis in this ESA as of 12/31/23.....			

2024	1040	US	ABLE Distributions	14.4
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Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

2024 Amount

2023 Amount

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
Excess contributions withdrawn by due date of return			
Earnings on excess contributions			

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
Excess contributions withdrawn by due date of return			
Earnings on excess contributions			

No. <input style="width:40px;" type="text"/>	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
Excess contributions withdrawn by due date of return			
Earnings on excess contributions			

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		

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.

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

PRIOR YEAR INSTALLMENT SALE

		2024 Amount	2023 Amount
No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input style="width:40px;" type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

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.

18

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

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.

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

Table with 2 columns for foreign information.

OIL AND GAS

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)

Table with 2 columns: 2024 Amount, 2023 Amount.

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

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

Table with 2 columns for personal use.

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

Table with 2 columns for indirect expenses.

Other:

Handwritten lines for other expenses.

Table with 2 columns for other expenses.

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

GENERAL INFORMATION

Principal product.....	<input style="width:95%;" type="text"/>
Employer ID number.....	<input style="width:95%;" type="text"/>

Agricultural activity code.....	
Accounting method: 1=cash, 2=accrual.....	
1=spouse, 2=joint.....	
1=farm rental (Form 4835).....	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other.....	
1=crop insurance proceeds election.....	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no.....	
1=did not "materially participate" (Schedule F only).....	
1=did not actively participate (Farm rental only).....	
1=real estate professional (farm rental only).....	
1=single member limited liability company.....	
% of ownership if not 100% (.xxxx) (Farm rental only).....	

FARM INCOME

	2024 Amount	2023 Amount
Cash method:		
Sales of livestock and other resale items.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost or basis of livestock or other resale items.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Sales of products raised.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Accrual method:		
Sales of livestock, produce, etc.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Beginning inventory of livestock, etc.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost of livestock, etc. purchased.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Ending inventory of livestock, etc.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Other farm income:		
Total cooperative distributions.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable cooperative distributions.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total agricultural program payments (other than CRP).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable agricultural program payments (other than CRP).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total conservation reserve program payments.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable conservation reserve program payments.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Commodity credit loans reported under election.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total commodity credit loans forfeited or repaid.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable commodity credit loans forfeited or repaid.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Total crop insurance proceeds received in 2024.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds received in 2024.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxable crop insurance proceeds deferred from 2023.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Custom hire (machine work) income not included above.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

2024	1040	US	Partnership and S corporation Information	20.1,20.2
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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

Vehicle Expenses

No.

22 p3

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

GENERAL INFORMATION

	2024 Amount	2023 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

	2024 Amount	2023 Amount
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

	2024 Amount	2023 Amount
Parking fees and tolls (business portion only)		
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)		

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

TRADITIONAL IRA CONTRIBUTIONS	2024 Amount		2023 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$7,000/\$8,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2024 payments from 1/1/23 to 4/15/23				

ROTH IRA CONTRIBUTIONS				
Roth IRA contributions you made or expect to make (1=maximum) (\$7,000/\$8,000 if 50 or older) ..				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)				
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make ...				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.) ...				
Individual 401k: SE designated Roth contributions (1=max.) ...				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME				
Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12) ...				
Jury duty pay given to employer				
Attorney fees and court costs for unlawful discrimination claims				
Attorney fees and court costs paid in connection with an IRS award for information on tax law violations				
Contributions by certain chaplains to section 403(b) plans				
Reforestation amortization and expenses				
Repayment of supplemental unemployment benefits				
Expenses from rental of personal property				
Other adjustments to income:				

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, Lodging and transportation, 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 extension, 2023 return).

SALES AND USE TAXES PAID

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include State and local sales taxes (except autos and special items), 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.

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: Description, 2024 Amount, 2023 Amount. Includes two rows for home mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for home mortgage interest not reported on Form 1098, including fields for payee name, SSN, address, city, state, ZIP code, region, postal code, and country.

Amount paid.....

Points not reported on Form 1098:

Table with 3 columns: Description, 2024 Amount, 2023 Amount. Includes two rows for points not reported on Form 1098.

Investment interest (interest on margin accounts):

Table with 3 columns: Description, 2024 Amount, 2023 Amount. Includes two rows for investment interest.

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: Description, 2024 Amount, 2023 Amount. Includes rows for cash contributions, volunteer expenses, and charitable miles.

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

Contributions by cash or check:

Table with 3 columns: Description, 2024 Amount, 2023 Amount. Includes rows for cash contributions, volunteer expenses, and charitable 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):

Horizontal lines for 50% limitation entries

2024 Amount

TS

2023 Amount

Table with 3 columns: 2024 Amount, TS, 2023 Amount for 50% limitation

30% limitation (see above):

Horizontal lines for 30% limitation entries

Table with 3 columns: 2024 Amount, TS, 2023 Amount for 30% limitation

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

Horizontal lines for 30% capital gain property entries

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

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

Horizontal lines for 20% capital gain property entries

Table with 3 columns: 2024 Amount, TS, 2023 Amount 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

Table with 3 columns: 2024 Amount, TS, 2023 Amount for Union and professional dues

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

Horizontal lines for other unreimbursed employee expenses

Table with 3 columns: 2024 Amount, TS, 2023 Amount for other unreimbursed employee expenses

Investment expense:

Horizontal lines for investment expense

Table with 3 columns: 2024 Amount, TS, 2023 Amount for investment expense

Tax return preparation fee

Safe deposit box rental

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

Horizontal lines for miscellaneous deductions

Table with 3 columns: 2024 Amount, TS, 2023 Amount for miscellaneous deductions

25 p3

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"/>		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	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"/>		Name of charitable organization (donee)	
		Street address	
		City	
		State	
		ZIP code	
		1=spouse, 2=joint	
		Property description (other than vehicle)	
	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 How Property was Acquired</p> <p>1 = Purchase 3 = Inheritance 2 = Gift 4 = Exchange</p>	<p>2 Method Used to Determine FMV</p> <p>1 = Appraisal 3 = Catalog 2 = Thrift shop value 4 = Comparable sales</p> <p style="text-align:center;">For other methods, see IRS Pub. 561.</p>
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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 style="width: 95%; height: 15px;" type="text"/>	
Number of form (1=first Schedule C, 2=second, etc.)	<input style="width: 95%; height: 15px;" type="text"/>	
1=spouse.....	<input style="width: 95%; height: 15px;" type="text"/>	
1=performance artist, 2=handicapped, 3=fee-basis government official	<input style="width: 95%; height: 15px;" type="text"/>	
1=minister's expenses	<input style="width: 95%; height: 15px;" type="text"/>	

EMPLOYEE BUSINESS EXPENSES

	2024 Amount	2023 Amount
Meal expenses in full.....	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
Reimbursements for meals not on W-2, box 1	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
1=Department of Transportation (80% meal allowance)	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
Local transportation (bus, taxi, train, etc.)	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
Travel expenses while away from home overnight	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
Reimbursements not included on Form W-2, box 1	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>

Other business expenses:

<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>
<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>	<input style="width: 95%; height: 15px;" type="text"/>

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)

**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 ...				

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			

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 with shaded areas for student information.

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 with shaded areas for educational institution #1.

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 with shaded areas for educational institution #2.

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 columns for 2024 Amount and 2023 Amount.

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